

ESSENTIAL INFORMATION 2023

REGIONAL INVESTMENT AID

MINISTRY OF ECONOMY
OF THE SLOVAK REPUBLIC

Transitional provisions related to the energy crisis

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REGIONAL INVESTMENT AID

REGIONAL INVESTMENT AID IS DESIGNED TO FOSTER COMPETITIVENESS AND REDUCE REGIONAL DISPARITIES.

A key priority of the Slovak Ministry of Economy is to support investments which use smart-industry technologies and facilitate research and development in Slovakia. In line with the Government's Strategy the Ministry also attaches priority to supporting the creation of new jobs in the least developed districts.

UNDERLYING LEGISLATIVE FRAMEWORK

- Act No. 57/2018 Coll. on Regional Investment Aid and on amendments to other acts, as amended;
- Regional Investment Aid Scheme, as amended by Supplements 1 to
- Regulation of the Government of the Slovak Republic No. 195/2018 Coll. laying down conditions for the granting of investment aid and setting the maximum intensity of investment aid and maximum amounts of investment aid in the regions of the Slovak Republic, as amended;
- Decree No. 39/2020 Coll. of the Ministry of Economy of the Slovak Republic, amending Decree No. 187/2018 Coll. of the Ministry of Economy of the Slovak Republic laying down the details of investment aid application, acceptance of investment aid offer, annual report on investment project's implementation, report on investment project's completion, annual report on investment's utilisation, final evaluation report and investment publicity board, as amended by Decree No. 39/2020 Coll.;
- Commission Regulation (EU) No. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in the application of Articles 107 and 108 of the Treaty on the Functioning of the EU, as amended;
- Guidelines on regional State aid (2021/C 153/01).

Any business entity registered in Slovakia may apply for regional investment aid, provided that its investment project fulfils the conditions for the granting of investment aid under the Regional Investment Aid Act.

Any investment project must pass the processes of the investment aid application assessment and regional investment aid approval.

There is no legal entitlement to regional investment aid.

ELIGIBLE: ANY LEGAL PERSON OR NATURAL PERSON-ENTEPRENEUR THAT

- has submitted an investment aid application to the Ministry of
- has its registered place of business or registered office in the territory of the Slovak Republic;
- is registered in the Trade Register or Business Register.

NON-ELIGIBLE: ANY LEGAL PERSON OR NATURAL PERSON-**ENTERPRENEUR THAT**

- is in arrears with tax liabilities and/or customs duties;
- is in arrears with mandatory payments to the social insurance scheme and has overdue liabilities to the health insurer;
- is subject to an execution order (exekúcia) or enforcement proceedings (výkon rozhodnutia);
- has breached, in the period of three years prior to the submission of investment aid application, the ban on illegal employment pursuant to a separate law;
- has been barred, by a final and enforceable court judgment, from receiving subsidies or similar support from public funds or from receiving aid and support available from European Union funds under a separate regulation;
- in the period of three years preceding the submission of investment aid application, a decision approving investment aid or a decision granting investment aid to the beneficiary was revoked due to the breach of conditions under which the investment aid was granted;
- is liable to return the received aid on the basis of a prior decision of the European Commission declaring the aid granted by the Slovak Republic unlawful and incompatible with the internal market;
- is an undertaking in difficulty pursuant to a separate regulation, or the court has ruled to commence restructuring proceedings;
- is in liquidation;
- within 45 working days of submitting the investment aid application is not registered in the Register of Public Sector Partners insofar it is subject to such registration.

Only a legal person or natural person-entrepreneur with registered office or registered place of business in the Slovak Republic is eligible to submit an investment aid application.

SELECTED OBLIGATIONS OF BENEFICIARIES

- to ensure that the amount and structure of the eligible investment costs are in line with the investment aid granting decision;
- to maintain fixed assets throughout the period of receiving the investment aid, for at least three years (SMEs) or five years (large undertakings) from the completion of investment project works;
- to insure the assets acquired against the risk of theft, damage and destruction insofar as their nature so permits;
- to create all new jobs within the time period specified in the investment aid granting decision; the time period under this paragraph may not exceed three years from the completion of investment project works;
- to maintain each newly created job for at least three years or, in the case of a large undertaking, for at least five years from the day the job was created for the first time;
- if no new jobs are created, the beneficiary is required to maintain the number of jobs corresponding to the average number of jobs in the last 12 months prior to submitting the investment aid application during the investment project implementation and for a period of three years (SMEs) or five years (large undertakings) from the completion of investment project works;
- to pay its employees the wages specified in the investment aid application;
- to complete investment project works and to start carrying out the business activity specified in the investment project within five years or, in the case of large investment projects (investment above EUR 50 million) within seven years of receiving the investment aid granting decision;
- the beneficiary is not entitled to implement any unauthorized changes affecting the nature of the investment project or the conditions under which the investment aid was granted throughout the period of receiving the investment aid, for at least three years (SMEs) or five years (large undertakings) after the investment project completion.

The investment project works may not commence prior to the submission of the aid application to the Ministry of Economy.

All conditions for the granting of investment aid and the obligations of investment aid beneficiaries are laid down in Act No. 57/2018 Coll. on Regional Investment Aid. The values related to the conditions are specified in Slovak Government Regulation No. 195/2018 Coll.

SUPPORTED PROJECTS

AREAS OF SUPPORT

- industrial production;
- technology centres;
- combinations of industrial production and technology centres;
- business services centres.

FOCUS OF THE INITIAL INVESTMENT

- setting up a new establishment;
- expanding the capacities of an existing establishment;
- diversifying the production of an existing establishment to include also products or services that have not been manufactured or provided by the establishment so far;
- fundamentally changing the overall production process of an existing establishment.

If the capacity of an existing establishment is expanded, its production or services in value terms or in volume terms must increase by at least 5 % compared to the average for the three fiscal periods preceding the submission of the aid application to the Ministry of Economy.

If the production in an existing establishment is diversified, eligible costs must exceed by at least 200 % the book value of the re-used tangible and intangible fixed assets as recognised in the books for the fiscal year preceding the fiscal year in which investment project works began.

If the overall production process of an establishment is fundamentally changed, eligible costs must exceed depreciation of the tangible fixed assets and intangible fixed assets linked to the activity subject to modernisation, carried into the books in the course of three fiscal years preceding the fiscal year in which the application was submitted to the Ministry of Economy.

ELIGIBLE COSTS

APPLICANTS MAY CHOOSE FROM THE FOLLOWING FORMS OF ELIGIBLE COSTS:

INVESTMENT COSTS

- incurred to acquire fixed assets in the form of land, buildings, machinery, devices and equipment;
- incurred to acquire intangible fixed assets in the form of industrial rights, know-how and licences;
- incurred to lease land and buildings.

WAGE COSTS

 the sum of monthly gross wages of employees hired for the new job positions created in direct connection with the implementation of the investment project – wages before tax, including public health insurance premiums, social security insurance premiums and mandatory old-age pension contributions – paid over the period of 24 months.

COMBINATION OF INVESTMENT COSTS AND WAGE COSTS

 not exceeding the amount of investment costs or wage costs, whichever is higher.

Example of a combination of eligible investment costs and wage costs

	Costs declared in the Investment project	Eligible costs forming the basis for investment aid calculation
Investment costs	10 000 000	6 000 000
Wage Costs	4 000 000	4 000 000
Total	14 000 000	10 000 000

- The total of eligible costs forming the basis for investment aid calculation does not exceed the declared investment costs which are higher than the declared wage costs.
- The eligible costs forming the basis for investment aid calculation represent the base for the calculation of the amount of grant for the purchase of assets ("investment costs"), contribution to the creation of new jobs ("wage costs"), income tax relief ("total") and the total investment aid intensity ("total").
- The beneficiary is obliged to maintain the declared costs of the investment project as well as to the amount and structure of the eligible costs forming the basis for investment aid calculation as specified in the application.

FORMS OF INVESTMENT AID

GRANT FOR TANGIBLE FIXED ASSETS AND INTANGIBLE **FIXED ASSETS**

The purpose of the grant for tangible fixed assets and intangible fixed assets is to provide support for / cover eligible investment costs. The aid provider is the Ministry of Economy.

CONTRIBUTION TOWARDS THE CREATION OF NEW JOBS

The purpose of the contribution towards the creation new jobs is to cover eligible wage costs if the implementation of the investment project leads to the net increase in the number of jobs. The aid provider is the Ministry of Labour, Social Affairs and Family.

INCOME TAX RELIEF

Income tax relief is granted to cover total eligible costs. The relief is claimed in the tax return for the fiscal year preceding the fiscal year in which the tax return is filed. The aid provider is the Ministry of Finance.

TRANSFER OR LEASE OF IMMOVABLE PROPERTY AT A VALUE BELOW THE VALUE OF IMMOVABLE PROPERTY OR THE LEASE VALUE OF IMMOVABLE PROPERTY ESTABLISHED BY AN EXPERT OPINION

If immovable property is transferred at a value lower than the value established by an expert opinion, investment aid corresponds to the difference between the value of immovable property established by an expert opinion and the value at which such immovable property is transferred.

If immovable property is leased for a value lower that the lease value established by an expert opinion, investment aid corresponds to the difference between the lease value of immovable property established by an expert opinion and the actual lease value.

The aid provider is the owner of the property, e.g., the state represented by a state property administrator, self-governing region, municipality, etc.

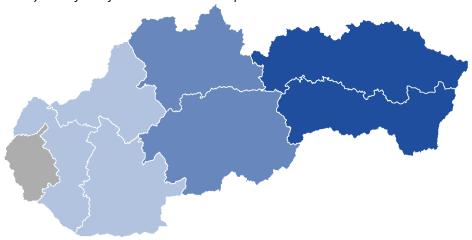
The amounts of the individual forms of investment aid per investment project may not exceed the maximum investment aid amounts specified in the following chapters.

The sum of the individual forms of investment aid per investment project may not exceed the maximum investment aid intensities.

MAXIMUM AID INTENSITY

	Western	Central	Eastern
	Slovakia	Slovakia	Slovakia
Maximum intensity of investment aid in SR	O 30 %	Q 40 %	50 %

Maximum aid intensity shall increase by 20% of GGE for micro and small enterprises and by 10% of GGE for medium-sized enterprises.



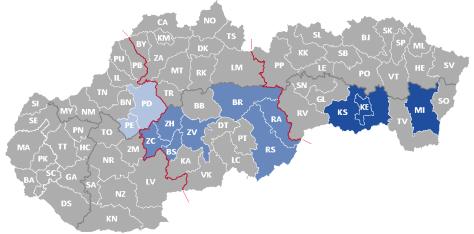
JUST TRANSITION FUND

For districts belonging to territories identified for support from the Just Transition Fund ("JTF") under Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund (OJ L 231, 30.6.2021), the maximum aid intensity shall be increased by 10 %, in accordance with paragraph 187 of the Guidelines on regional State aid.

List of districts identified for support from the JTF

Partizánske	Prievidza	Banská Štiavnica	Brezno
Revúca	Rimavská Sobota	Zvolen	Žarnovica
Žiar nad Hronom	Košice-okolie	Košice I - IV	Michalovce

Map of districts identified for support from the JTF



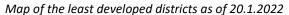
LEAST DEVELOPED DISTRICTS

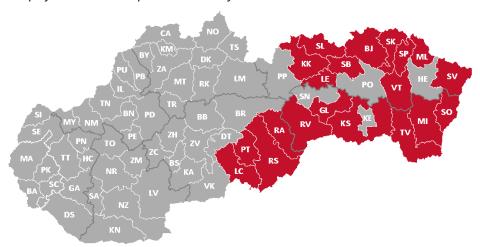
Preferential conditions for the granting of investment aid apply for investment projects in industrial production carried out in districts which are at the date of submission of the investment aid application to the Ministry of Economy included in the "List of the least developed districts".

The up-to-date list of the least developed districts is available on the website of the Central Office of Labour, Social Affairs and Family. (www.upsvr.gov.sk/statistiky).

List of the least developed districts as of 20.1.2022

Bardejov	Michalovce	Sobrance
Gelnica	Poltár	Stará Ľubovňa
Kežmarok	Revúca	Stropkov
Košice-okolie	Rimavská Sobota	Svidník
Levoča	Rožňava	Trebišov
Lučenec	Sabinov	Vranov nad Topľou
Medzilaborce	Snina	





INDUSTRIAL PRODUCTION

MAXIMUM AID INTENSITY

The intensity of investment aid in industrial production may not exceed the values shown in the following table:

Maximum intensity of investment aid in industrial production

	Western	Central	Eastern
	Slovakia	Slovakia	Slovakia
Maximum intensity of investment aid	30 %	40 %	50 %

Maximum aid intensity shall increase by 20 % of GGE for micro and small enterprises and by 10 % of GGE for medium-sized enterprises.

Maximum aid intensity shall increase by 10 % of GGE for territories identified for support from the Just Transition Fund (see p. 9).

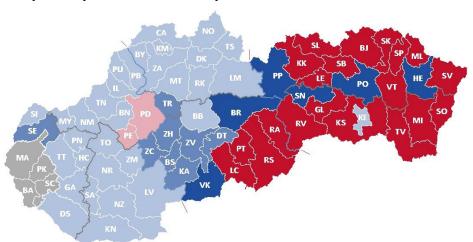
MAXIMUM AMOUNTS OF INVESTMENT AID

The amounts of the individual forms of investment aid in industrial production must not exceed the values shown in the table below:

Maximum amounts of forms of investment aid in industrial production

	Western Slovakia	Central Slovakia	Eastern Slovakia
Grant for fixed assets	30 %	40 %	50 %
Income tax relief	30 %	40 %	50 %
Favourable transfer of immovable property	100 %	100 %	100 %
Favourable lease of immovable property	90 %	90 %	90 %
Contribution towards newly created jobs			
O Zone A	-	-	-
O Zone B	-	40 %	50 %
Zone C	-	40 %	50 %
LDD	-	40 %	50 %
Districts PD & PE (1.1.2021 - 31.12.2023)	30 %		

Classification of districts into zones as of 1.7.2023



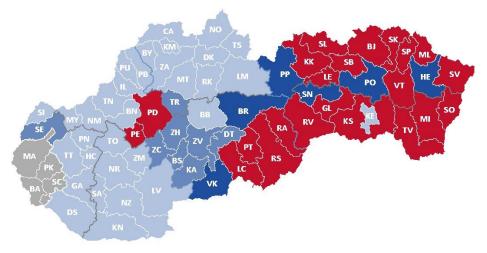
INVESTMENT AID ELIGIBILITY CONDITIONS

Investment projects in industrial production are required to meet the following minimum values to be eligible for investment aid. The values differ depending on the location of the principal location of an investment project.

Minimum values for the provision of investment aid in industrial production

	imum values for the provisi	Grant for fixed assets	Income tax relief	Contribution towards newly created jobs	Transfer or lease of immovable property
	Minimum investment	20 000 000	3 000 000	-	3 000 000
⋖	for SMEs	10 000 000	1 500 000	-	1 500 000
Zone A	Min. value of new technologies	60 %	60 %	-	60 %
7	Min. number of jobs created	0	0	-	0
	for SMEs	0	0	-	0
	Minimum investment	10 000 000	1 500 000	1 500 000	1 500 000
~	for SMEs	5 000 000	750 000	750 000	750 000
Zone B	Min. value of new technologies	50 %	50 %	50 %	50 %
7	Min. number of jobs created	0	0	100	0
	for SMEs	0	0	15	0
	Minimum investment	5 000 000	750 000	750 000	750 000
ပ	for SMEs	2 500 000	375 000	375 000	375 000
Zone	Min. value of new technologies	40 %	40 %	40 %	40 %
7	Min. number of jobs created	0	0	50	0
	for SMEs	0	0	10	0
ш	Minimum investment	250 000	100 000	100 000	100 000
& PE	for SMEs	125 000	50 000	50 000	50 000
+ PD	Min. value of new technologies	30 %	30 %	30 %	30 %
F GGT	Min. number of jobs created	0	0	10	0
_	for SMEs	0	0	5	0

Classification of districts into zones as of 1.7.2023 (for compliance purposes with the investment aid eligibility criteria, the districts of Prievidza and Partizánske are classified among the LDDs until 31.12.2023)



PRIORITY AREAS IN INDUSTRIAL PRODUCTION

In the case of investment aid applications submitted in 2023, all investment projects implemented in industrial production are considered to be investment projects implemented in priority areas of industrial production.

This reflects the negative impacts of the energy crisis and the consequent need to incentivise new investments in the Slovak Republic. For this purpose, the status of an investment project implemented in the priority area of industrial production is granted to each project implemented in industrial production.

PRINCIPAL AND ADDITIONAL LOCATIONS OF INVESTMENT **PROJECTS**

The principal location of an investment project is the place where the establishment of the beneficiary whom the investment project concerns is located.

The additional location of an investment project may be situated in the establishment of the beneficiary's supplier located in one of the districts with the same or higher maximum intensity of investment aid.

The principal location of an investment project determines the maximum intensity of investment aid for the investment project.

The maximum share of acquired technologies situated in the additional locations of an investment project must not exceed 40 % of the acquisition cost of all acquired technology.

SYNERGY CALL FOR PROJECTS PROVIDED WITH REGIONAL INVESTMENT AID - PSK-MH-001-2023-DV-FST

The call will allow for additional financing of investments carried out in just transition regions, which were supported by regional investment aid (with income tax relief).

Main requirements:

- large enterprises only;
- obligation to create new jobs;
- eligible sites:
 - Partizánske and Prievidza districts (max. intensity 40 %), Košice I.-IV., Košice-okolie, Michalovce (max. intensity 60 %);
- used for the procurement of fixed tangible assets (machinery, devices and equipment) and fixed intangible assets (industrial rights, licences).

https://www.economy.gov.sk/eu-a-fondy/eurofondy/programoveobdobie-2021-2027/vyzvy/vyhlasene-vyzvy/vyzva-psk-8p1-o813-1

Development and innovation do not include routine or periodic modifications of products, manufacturing lines production processes, services and other operations, even if such modifications lead to improvements.

Manufacturing process is not considered a technology centre activity.

TECHNOLOGY CENTRES

Technology centre is an establishment where technologically advanced products, technologies or manufacturing processes are being developed or innovated for the purpose of using them in production or increasing added value.

MAXIMUM AID INTENSITY

The intensity of investment aid in technology centres may not exceed the values shown in the following table:

Maximum intensity of investment aid in technology centres

	Western	Central	Eastern
	Slovakia	Slovakia	Slovakia
Maximum intensity of investment aid	30 %	40 %	50 %

Maximum aid intensity shall increase by 20 % of GGE for micro and small enterprises and by 10 % of GGE for medium-sized enterprises.

Maximum aid intensity shall increase by 10 % of GGE for territories identified for support from the Just Transition Fund (see p. 9).

MAXIMUM AMOUNTS OF INVESTMENT AID

The amounts of the individual forms of investment aid in technology centres must not exceed the values shown in the table below:

Maximum amounts of forms of investment aid in technology centres

	Western Slovakia	Central Slovakia	Eastern Slovakia
Grant for fixed assets	30 %	40 %	50 %
Income tax relief	30 %	40 %	50 %
Contribution towards newly created jobs	30 %	40 %	50 %
Favourable transfer of immovable property	100 %	100 %	100 %
Favourable lease of immovable property	90 %	90 %	90 %

INVESTMENT AID ELIGIBILITY CONDITIONS

Investment projects in technology centres are required to meet the following conditions for investment aid to be granted:

Conditions for the granting of investment aid to technology centres

	Grant for fixed assets	Other forms of aid
Minimum investment	100 000	50 000
Min. number of jobs created	5	5
Min. multiple of average gross monthly wage	1,70	1,70

PRIORITY AREAS FOR TECHNOLOGY CENTRES

In the case of investment aid applications submitted in 2023, all investment projects implemented in technology centres are considered to be investment projects implemented in priority areas of technology centres.

This reflects the negative impacts of the energy crisis and the consequent need to incentivise new investments in the Slovak Republic. For this purpose, the status of an investment project implemented in the priority area of technology centres is granted to each project implemented in technology centres.

INDUSTRIAL PRODUCTION AND TECHNOLOGY CENTRE

A combination of an investment project in industrial production and a technology centre is required to meet the conditions applicable to both parts separately.

For the industrial production part, the minimum amount of investment is reduced by the minimum amount of investment in the technology centre part of the project.

Example of a project combining industrial production and technology centre

	Industrial production	Technology centre	Industrial production + Technology centre		
Minimum investment	10 000 000	200 000	9 800 000	200 000	
Min. value of new technologies	40 %		40 %	-	
Min. number of jobs created	-	10	-	10	
Min. multiple of average gross monthly wage	-	2,00	-	2,00	
			10 mil. – 0,2 mil. = 9,8 mil.		

BUSINESS SERVICE CENTRES

A business service centre is an establishment providing centralised support services, in particular services in the area of management, IT, accounting, finance, legal services, control, procurement, marketing and human resources (other than labour leasing services).

MAXIMUM AID INTENSITY

The intensity of investment aid in business service centres may not exceed the values shown in the following table:

Maximum intensity of investment aid in business service centres

	Western	Central	Eastern
	Slovakia	Slovakia	Slovakia
Maximum intensity of investment aid	30 %	40 %	50 %

Maximum aid intensity shall increase by 20 % of GGE for micro and small enterprises and by 10 % of GGE for medium-sized enterprises.

Maximum aid intensity shall increase by 10 % of GGE for territories identified for support from the Just Transition Fund (see p. 9).

MAXIMUM AMOUNTS OF INVESTMENT AID

The amounts of the individual forms of investment aid in business service centres must not exceed the values shown in the table below:

Maximum amounts of forms of investment aid in business service centres

	Western Slovakia	Central Slovakia	Eastern Slovakia
Grant for fixed assets	30 %	40 %	50 %
Income tax relief	30 %	40 %	50 %
Contribution towards newly created jobs	30 %	40 %	50 %
Favourable transfer of immovable property	100 %	100 %	100 %
Favourable lease of immovable property	90 %	90 %	90 %

INVESTMENT AID ELIGIBILITY CONDITIONS

Investment projects in business service centres are required to meet the following conditions for investment aid to be granted:

Conditions for the granting of investment aid to business service centres

	Grant for fixed assets	Other forms of aid
Minimum investment	100 000	0*
Min. number of jobs created	10	10
Min. multiple of average gross monthly wage	1,80	1,50

^{*} The investment project must be an initial investment.

PRIORITY AREAS FOR BUSINESS SERVICE CENTRES

In the case of investment aid applications submitted in 2023, all investment projects implemented in business service centres are considered to be investment projects implemented in priority areas of business service centres.

This reflects the negative impacts of the energy crisis and the consequent need to incentivise new investments in the Slovak Republic. For this purpose, the status of an investment project implemented in the priority area of business service centres is granted to each project implemented in business service centres.

AID INTENSITY FOR LARGE INVESTMENT PROJECTS

The maximum investment aid amount (adjusted aid amount) for an investment project involving eligible costs exceeding EUR 50 million is calculated using the following formula:

 $R \times (A + 0.5 \times B + 0 \times C)$.

In the case of an aid notification obligation that follows the regional aid guidelines, a following formula is applied

 $R \times (A + 0.5 \times B + 0.34 \times C)$

- R maximum aid intensity applicable in the area, excluding the increase for SMEs;
- A part of eligible costs for the amount up to EUR 55 million;
- B part of eligible costs for the amount above EUR 55 million to EUR 110 million;
- C part of eligible costs for the amount above EUR 110 million.

Example:

An investment project is implemented in a region with the maximum investment aid intensity of 50 %. The beneficiary assumes the eligible costs in the amount of EUR 140 million.

R = 50 %, A= 55, B = 55, C = 30

Max. investment aid amount = 50 % x (EUR 55M + 0.5 x EUR 55M + 0 xEUR 30M) = EUR 41,25M.

Hence, the maximum investment aid amount for this investment project is EUR 41,25 million.

THRESHOLD FOR NOTIFICATION REQUIREMENT

If the amount of investment aid exceeds the thresholds set in the table below, the granting of investment aid is subject to notification and approval by the European Commission.

Areas with aid intensity	Notification requirement threshold*
30 %	24 750 000
40 %	33 000 000
50 %	41 250 000

^{*}For territories identified for support from the Just Transition Fund (see p. 9) notification requirement threshold shall increase by 10 %.

PUBLIC PROCUREMENT

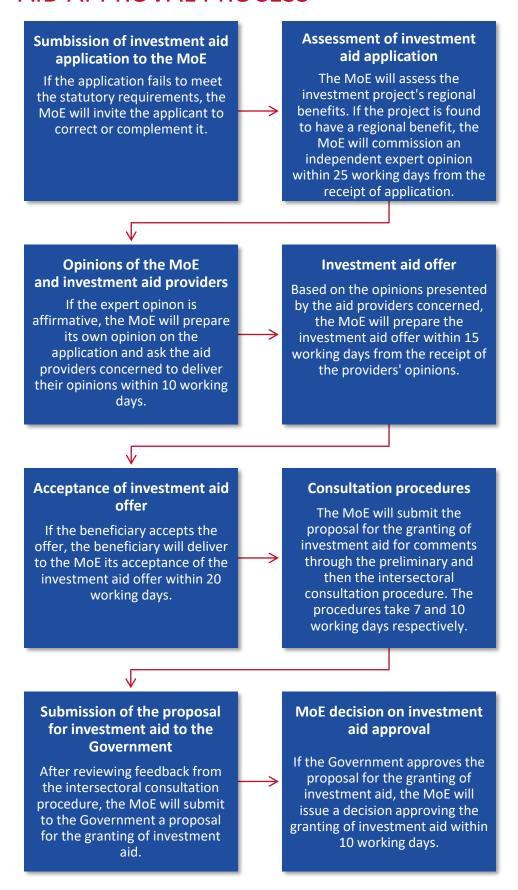
Beneficiaries of investment aid with aid intensity of more than 50 % are required to follow public procurement rules if the contract concerns

- construction works with an estimated value equal to or surpassing EUR 5 382 000 (an 'above-the-limit contract'); and/or
- provision of a service with an estimated value equal to or surpassing EUR 215 000 and which is linked to a construction works contract (for an amount equal to surpassing EUR 5 382 000).

Act No. 343/2015 Coll. on Public Procurement, amendment effective from 31.3.2022.

A person pursuant to Section 8(1) shall, when awarding such an abovethe-limit contract, proceed in accordance with the first (Section 26 -Section 64) and second title (Section 65 - Section 83) of the second part of the Act.

AID APPROVAL PROCESS



DISTRICTS

anská Štiavnica Banskobystrický CS B ardejov Prešovský ES (LDD) ratislava Bratislavský WS x rezno Banskobystrický CS C ytča Žilinský CS A	District Pezinok Piešťany Poltár Poprad Považská Bystrica Prešov	Pezinok Bratislavský Piešťany Trnavský Poltár Banskobystrický Poprad Prešovský Považská Bystrica Trenčiansky	Pezinok Bratislavský WS Piešťany Trnavský WS Poltár Banskobystrický CS
Banská Štiavnica Banskobystrický CS B Bardejov Prešovský ES (LDD) Bratislava Bratislavský WS x Brezno Banskobystrický CS C Bytča Žilinský CS A Čadca Žilinský CS A	Poltár Poprad Považská Bystrica	Poltár Banskobystrický Poprad Prešovský Považská Bystrica Trenčiansky	Poltár Banskobystrický CS
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Bratislava Bratislavský WS x Brezno Banskobystrický CS C Bytča Žilinský CS A Čadca Žilinský CS A	Považská Bystrica	Považská Bystrica Trenčiansky	Poprad Prešovský ES
Brezno Banskobystrický CS C Bytča Žilinský CS A Čadca Žilinský CS A		· ·	
Bytča Žilinský CS A Čadca Žilinský CS A	Prešov		Považská Bystrica Trenčiansky WS
Čadca Žilinský CS A		Prešov Prešovský	Prešov Prešovský ES
	Prievidza	Prievidza Trenčiansky	Prievidza Trenčiansky WS
Detva Banskobystrický CS B	Púchov	Púchov Trenčiansky	Púchov Trenčiansky WS
	Revúca	Revúca Banskobystrický	Revúca Banskobystrický CS
D ' ' ' ' CC A	D: 1/6.1.1	D: 1/61	
Dolný Kubín Žilinský CS A	Rimavská Sobota	Rimavská Sobota Banskobystrický	Rimavská Sobota Banskobystrický CS
Dunajská Streda Trnavský WS A	Rožňava	Rožňava Košický	Rožňava Košický ES
Galanta Trnavský WS A	Ružomberok	Ružomberok Žilinský	Ružomberok Žilinský CS
Gelnica Košický ES (1993)	Sabinov	Sabinov Prešovský	Sabinov Prešovský ES
, (LDD)		, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,
Hlohovec Trnavský WS A Humenné Prešovský ES C	Senec		
Humenné Prešovský ES C Ilava Trenčiansky WS A	Senica Skalica		· ·
n n			
Kežmarok Prešovský ES (LDD)	Snina	Snina Prešovský	Snina Prešovský ES
Komárno Nitriansky WS A	Sobrance	Sobrance Košický	Sobrance Košický ES
Košice Košický ES A	Spišská Nová Ves	Spišská Nová Ves Košický	Spišská Nová Ves Košický ES
, D			
Košice-okolie Košický ES (LDD)	Stará Ľubovňa	Stará Ľubovňa Prešovský	Stará Ľubovňa Prešovský ES
Krupina Banskobystrický CS B	Stropkov	Stropkov Prešovský	Stropkov Prešovský ES
Kysucké Nové Mesto Žilinský CS A	Svidník	Svidník Prešovský	Svidník Prešovský ES
Levice Nitriansky WS A	Šaľa	,	,
D.		,	,
Levoča Prešovský ES (LDD)	Topoľčany	Topoľčany Nitriansky	Topoľčany Nitriansky WS
Liptovský Mikuláš Žilinský CS A	Trebišov	Trebišov Košický	Trebišov Košický ES
Lučenec Banskobystrický CS (1922)	Trenčín	Trenčín Trenčiansky	Trenčín Trenčiansky WS
, , (LDD)		,	, , , , , , , , , , , , , , , , , , ,
Malacky Bratislavský WS x	Trnava Turčianske	Turčianske	Turčianske
Martin Žilinský CS A	Teplice	7ilinský	Zilinský CS
Medzilaborce Prešovský ES (1993)	Tvrdošín		
, (LDD)		,	•
Michalovce Košický ES (LDD)	Veľký Krtíš	Veľký Krtíš Banskobystrický	Veľký Krtíš Banskobystrický CS
Myjava Trnavský WS A	Vranov nad Topľou	Vranov nad Topľou Prešovský	Vranov nad Topľou Prešovský ES
Námestovo Žilinský CS A	Zlaté Moravce	Zlaté Moravce Nitriansky	Zlaté Moravce Nitriansky WS
Nitra Nitriansky WS A	Zvolen		
Nové Mesto nad Váhom Trenčiansky WS A	Žarnovica		
·	Žiar nad Hronom		
, , , , , , , , , , , , , , , , , , ,			
Partizánske Trenčiansky WS (extra)	Žilina	Žilina Žilinský	Žilina Žilinský CS

Note: WS – Western Slovakia, CS – Central Slovakia, ES – Eastern Slovakia.

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