



**BASIC INFORMATION 2020** 

# REGIONAL INVESTMENT AID

MINISTRY OF ECONOMY OF THE SLOVAK REPUBLIC

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## REGIONAL INVESTMENT AID

REGIONAL INVESTMENT AID IS INTENDED TO SUPPORT COMPETITIVENESS AND REDUCE REGIONAL DISPARITIES.

The priority of the Slovak Ministry of Economy is to promote investment that make use of smart industry technologies and advance research and development in Slovakia. In line with the Slovak Government's strategy, promotion of job creation in the least-developed districts is also a priority.

#### BASIC LEGISLATION GOVERNING THIS ISSUE

- Act No. 57/2018 Coll. on regional investment aid and on amendments to certain acts;
- the regional investment aid scheme;
- Regulation of the Government of the Slovak Republic No. 195/2018 Coll. laying down the conditions for granting investment aid, the maximum investment aid intensity and maximum investment aid amount in the regions of the Slovak Republic;
- Decree of the Ministry of Economy of the Slovak Republic No. 39/2020 amending the Decree of the Ministry of Economy of the Slovak Republic No. 187/2018 Coll. laying down the details of the application for investment aid, acceptance of investment aid offers, annual progress report on investment project implementation, report on investment project completion, annual investment utilisation reports, final evaluation reports and information boards;
- Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, as amended;
- Guidelines on regional State aid for 2014-2020 (2013/C 209/01).

Any business registered in Slovakia whose investment project fulfils the conditions for the granting of investment aid under the Regional Investment Aid Act may apply for regional investment aid.

The investment project must successfully pass the process of investment aid application assessment and regional investment aid approval.

There is no legal entitlement to being granted regional investment aid.

#### THE BENEFICIARIES MAY BE LEGAL PERSONS OR NATURAL PERSONS-ENTREPRENEURS WHO

- have submitted an investment aid application to the Ministry of Economy;
- have a place of business or registered office in the territory of the Slovak Republic;
- are registered in the small trades register or the business register.

#### LEGAL PERSONS OR NATURAL PERSONS-ENTREPRENEURS MAY NOT BE BENEFICIARIES IF

- they have tax or customs debts;
- they are in arrears with premiums for public health insurance, social insurance or with compulsory contributions to old-age pension saving;
- they are subject to distraint proceedings or enforcement of a court
- they breached the prohibition of illegal employment under special legislation in the three years preceding the filing of the investment aid application;
- a prohibition to receive grants or subsidies, or prohibition to receive aid and assistance provided from European Union funds has been legally imposed on them under special legislation;
- a decision approving investment aid or a decision granting investment aid to the beneficiary was revoked in the three years preceding the filing of the investment aid application due to a breach of the conditions under which the investment aid was granted;
- they are liable to reimburse aid on the basis of a prior decision of the European Commission under which aid granted by the Slovak Republic was declared to be illegal and incompatible with the internal market;
- they are an undertaking in difficulty as defined in special legislation or if restructuring proceedings have been initiated by court;
- they are in liquidation;
- within 45 working days of filing the investment aid application, they are not entered in the register of public sector partners, if they are persons that are required to register.

The investment aid application may only be submitted by a legal person or natural person-entrepreneur whose place of business or registered office is in the Slovak Republic.

#### SELECTED OBLIGATIONS OF BENEFICIARIES

- to ensure that the amount and structure of the eligible investment costs incurred follows the decision granting the investment aid;
- to maintain the fixed assets during the period of receiving the investment aid, for at least three years (SMEs), or five years in the case of a large undertaking, after completing work on the investment project;
- to insure the acquired fixed assets against theft, damage and destruction;
- to create all new jobs within the time limit specified in the decision granting the investment aid. The time limit under this paragraph may not be later than three years after completing the work on the investment project;
- to preserve every newly-created job for at least three years or, in the case of a large undertaking, five years from the date it was created for the first time;
- if no new jobs are being created, the beneficiary is required to maintain jobs corresponding to the average number of jobs in the last 12 months prior to filing the investment aid application for a period of three years (SMEs) or five years (large undertakings) after completing the investment project;
- to pay employees the wages indicated in the investment aid application;
- to complete work on the investment project within three years or, in the case of large investment projects (investment exceeding 50 million euros), within five years of receiving the decision;
- they are not entitled to make changes affecting the nature of the investment project or the conditions under which the investment aid was granted for a period of three years (SMEs) or five years (large undertakings) after completing the investment project.

Work on the investment project may not commence before filing the application with the Ministry of Economy.

All conditions for granting investment aid and the obligations of investment aid beneficiaries are contained in Act No 57/2018 Coll. on regional investment aid and on amendments to certain acts.

# SUPPORTED PROJECTS

#### AREAS OF SUPPORT

- industrial production;
- a technology centre;
- a combination of industrial production and a technology centre;
- a business services centre.

#### FOCUS OF THE INITIAL INVESTMENT

- the setting-up of a new establishment;
- the extension of the capacity of an existing establishment;
- the diversification of the output of an existing establishment to include products or services that have not been manufactured or provided by the establishment so far;
- a fundamental change in the overall production process of an existing establishment.

In the case of extending the capacity of an existing establishment, the output, in terms of value or volume, must increase by at least 15 % compared to the average for the three accounting periods preceding the filing of the investment aid application with the Ministry of Economy.

In the case diversifying the output of an existing establishment, the eligible costs must exceed by at least 200 % the book value of the tangible fixed assets and intangible fixed assets that are reused, as registered in the fiscal year preceding the fiscal year in which the work on the investment project started.

In the case of a fundamental change in the overall production process of a large undertaking, the eligible costs must exceed the depreciation of tangible fixed assets and intangible fixed assets linked to the activity to be modernised made in the course of the three fiscal years preceding the fiscal year in which the application was received by the Ministry of Economy.

# **ELIGIBLE COSTS**

APPLICANTS MAY CHOOSE FROM THE FOLLOWING FORMS OF **ELIGIBLE COSTS:** 

#### **INVESTMENT COSTS**

- for the tangible fixed assets acquired in the form of land, buildings, plant, machinery and equipment;
- for the intangible fixed assets acquired in the form of industrial rights, know-how and licences;
- for the lease of land and buildings.

#### **WAGE COSTS**

the total monthly gross wage of employees hired for the new jobs created directly in connection with the implementation of the investment project, including public health insurance premiums, social security insurance premiums and mandatory old-age pension contributions paid over a period of 24 months.

#### A COMBINATION OF INVESTMENT AND WAGE COSTS

which does not exceed the amount of investment or wage costs, whichever is higher.

An example of a combination of eligible investment and wage costs

	Declared costs of the investment project	Eligible costs forming the basis for calculation of investment aid
Investment costs	10 000 000	6 000 000
Wage cost	4 000 000	4 000 000
Total	14 000 000	10 000 000

- The total of eligible costs forming the basis for calculation of investment aid did not exceed the declared investment costs, which are higher than the declared wage costs.
- Eligible costs forming the basis for calculation of investment aid are a base for calculating the grant for the acquired assets ("investment costs"), the contribution for created jobs ("wage costs"), income tax relief ("total") and the total investment aid amount and investment aid intensity ("total").
- The beneficiary is required to adhere to the declared costs of the investment project as well as the amount and structure of eligible costs forming the basis for calculation of investment aid as specified in the application.

## FORMS OF INVESTMENT AID

#### GRANT FOR TANGIBLE FIXED ASSETS AND INTANGIBLE FIXED ASSETS

The grant for tangible and intangible fixed assets is granted to help cover eligible investment costs. It is provided by the Ministry of Economy.

#### CONTRIBUTION FOR NEWLY-CREATED JOBS

The contribution for newly-created jobs is granted to help cover the eligible wage costs, if the implementation of the investment project leads to a net increase in jobs. It is provided by the Ministry of Labour, Social Affairs and Family.

#### **INCOME TAX RELIEF**

Income tax relief is granted to help cover total eligible costs. It is claimed in the tax return for the fiscal year preceding the fiscal year in which the tax return is submitted. It is provided by the Ministry of Finance.

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

In the case of a transfer of immovable property at a value below the value of the immovable property established by expert opinion, the investment aid corresponds to the difference between the value of the immovable property established by expert opinion and the value at which the immovable property is transferred.

When leasing immovable property at a value below the lease value of the immovable property established by expert opinion, the investment aid corresponds to the difference between the lease value of the immovable property established by expert opinion and the value of the actual lease.

The provider is the owner of the property, e.g. the State represented by the competent state property administrator, higher territorial unit...

The amounts of the individual forms of investment aid for a given investment project must not exceed the maximum investment aid amounts given in the chapters below.

The total of the individual forms of investment aid provided for an investment project must not exceed the maximum investment aid intensities.

# INDUSTRIAL PRODUCTION

#### CONDITIONS FOR GRANTING INVESTMENT AID

Investment projects in industrial production must fulfil the conditions below in order for the investment aid to be granted. The conditions vary depending on the principal location of the investment project.

Conditions for granting investment aid in industrial production

			Grant for acquired assets Income tax			Contribution	Transfer or lease
			Priority areas	Other areas	relief	for newly	of immovable
	Minimum investment		40 000 000	-	6 000 000	-	6 000 000
⋖		for SMEs	20 000 000	-	3 000 000	-	3 000 000
one	Min. value of new technologies		60%	-	60%	-	60%
Z	Min. number of newly-created jobs		0	-	0	-	0
		for SMEs	0	-	0	-	0
	Minimum investment		20 000 000	30 000 000	3 000 000	3 000 000	3 000 000
В		for SMEs	10 000 000	15 000 000	1 500 000	1 500 000	1 500 000
Zone	Min. value of new technologies		50%	50%	50%	50%	50%
ă	Min. number of newly-created jobs		0	0	0	200	0
		for SMEs	0	0	0	30	0
	Minimum investment		10 000 000	20 000 000	1 500 000	1 500 000	1 500 000
O		for SMEs	5 000 000	7 500 000	750 000	750 000	750 000
one	Min. value of new technologies		40%	40%	40%	40%	40%
Z	Min. number of newly-created jobs		0	0	0	100	0
		for SMEs	0	0	0	20	0
$\overline{\mathbf{c}}$	Minimum investment		500 000	1 000 000	200 000	200 000	200 000
(GGT)		for SMEs	250 000	500 000	100 000	100 000	100 000
	Min. value of new technologies		30%	30%	30%	30%	30%
one	Min. number of newly-created jobs		0	0	0	20	0
7		for SMEs	0	0	0	10	0

Map of the classification of districts into zones as at 01.01.2020



#### MAXIMUM INTENSITY AND MAXIMUM AMOUNTS OF **INVESTMENT AID**

Investment aid intensity and the individual forms of investment aid in industrial production must not exceed the amounts given in the table:

Maximum intensity and amounts of investment aid in industrial production

	Western Slovakia		Central and Eastern Slovakia	
	Priority areas	Other areas	Priority areas	Other areas
Investment aid intensity	25%	25%	35%	35%
Grant for acquired assets	25%	-	35%	35%
Income tax relief	25%	25%	35%	35%
Contribution for newly-created jobs				
zona A	-	-	-	-
zone B	-	-	35%	35%
zone C	-	-	35%	35%
zone D (LDD)	-	-	35%	35%
Preferential transfer of immovable property	100%	100%	100%	100%
Preferential lease of immoveable property	90%	90%	90%	90%

The maximum intensity is increased by 20 % for micro enterprises and small enterprises and by 10 % GGE for medium-sized enterprises.





#### PRIORITY AREAS IN INDUSTRIAL PRODUCTION

If the investment project is implemented in the so-called "priority areas", the beneficiary may apply for investment aid in the form of grant for tangible fixed assets and intangible fixed assets also in "zone A". In zones B, C and D (least-developed districts), the minimum conditions for the provision of investment aid in form of a grant for tangible fixed assets and intangible fixed assets for these projects are lower.

Investment project not implemented in the so-called priority areas is not excluded from the investment aid. However, the conditions for

"other areas" must be fulfilled. Investment projects in industrial production must fulfil the following conditions in order to qualify as projects falling within the priority areas:

- The investment project must focus exclusively on the production of products resulting from an activity falling within the relevant SK NACE sectors, or
- The investment project must focus exclusively on the production of products directly or indirectly supplied to a business whose principal activity falls within the relevant SK NACE sectors.
- At least 75 % of the eligible investment costs for plant, machinery and equipment must be spent on relevant technologies.

List of the sectors and technologies relevant for defining priority areas

#### SK NACE sectors relevant for defining priority areas

#### C10 Manufacture of food products

C20 Manufacture of chemicals and chemical products

C21 Manufacture of basic pharmaceutical products and pharmaceutical preparations

C26 Manufacture of computer, electronic and optical products

C27 Manufacture of electrical equipment

C28 Manufacture of machinery and equipment n.e.c.

C29 Manufacture of motor vehicles, trailers and semi-trailers

C30 Manufacture of other transport equipment

#### Technologies relevant for defining priority areas

#### Autonomous and collaborative industrial robots and artificial intelligence

in particular autonomous and collaborative robots, integrated sensors, cameras, virtual reality systems

#### **Industrial Internet of Things**

in particular a network of machinery and products, multidirect. communication between network objects Simulation

in particular the use of real-time data and mirroring of the physical world in a virtual model

#### Augmented reality with real-time information

in particular augmented reality for maintenance and logistics, support for effective information display

#### Supplementary, ancillary production

in particular 3D printing of spare parts and prototypes

#### Big data and their analysis

in particular comprehensive evaluation of available data, real-time decision-making supp. and optimisation

#### Cloud and cyber security

in particular security systems and management of massive amounts of data in open systems

#### PRINCIPAL AND ADDITIONAL LOCATIONS OF THE INVESTMENT PROJECT

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 located in an establishment of the beneficiary's supplier situated in a district with the same or higher maximum investment aid intensity.

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

The share of acquired technology installed in additional locations of the investment project must not exceed 20 % of the acquisition cost of all acquired technology.

#### LEAST-DEVELOPED DISTRICTS

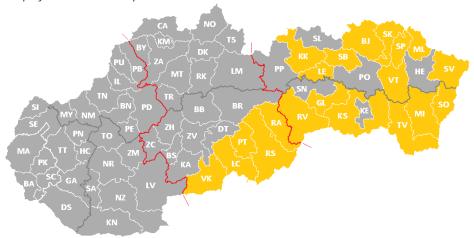
Preferential conditions apply to granting investment aid for investment projects in industrial production that are implemented in districts included in the list of the "Least-developed districts" on the date of filing the investment aid application with the Ministry of Economy.

The most recent 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 at 01.01.2020

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

Map of the least-developed districts as at 01.01.2020



# TECHNOLOGY CENTRE

Technology centre means 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.

#### CONDITIONS FOR GRANTING INVESTMENT AID

Investment projects related to technology centers must fulfil the conditions below in order for the investment aid to be granted:

Conditions for granting investment aid in technology centers

	Grant for acq	uired assets	Other forms of aid	
	Priority areas	Other areas	Priority areas	Other areas
Minimum investment	200 000	400 000	100 000	200 000
Min. number of newly-created jobs	10	20	10	20
Min. multiple of average gross monthly wage	2,00	1,70	2,00	1,70

MAXIMUM INTENSITY AND MAXIMUM AMOUNTS OF **INVESTMENT AID** 

Investment aid intensity and the individual forms of investment aid in technology centers must not exceed the amounts given in the table below:

Maximum intensity and amounts of investment aid in technology centers

	Western Slovakia	Central and Eastern Slovakia
Investment aid intensity	25%	35%
Grant for acquired assets	25%	35%
Income tax relief	25%	35%
Contribution for newly-created jobs	25%	35%
Preferential transfer of immovable property	100%	100%
Preferential lease of immoveable property	90%	90%

The maximum intensity is increased by 20 % for micro enterprises and small enterprises and by 10 % GGE for medium-sized enterprises.

#### **PRIORITY AREAS**

If the project is implemented in the so-called "priority areas", conditions of minimum amount of investment and minimum number of newlycreated jobs are lower.

Investment project not implemented in the so-called priority areas is not excluded from the investment aid. However, the conditions for "other areas" must be fulfilled.

Development and innovation do not include routine or periodic changes made to products, production lines, manufacturing processes, services and other operations in progress, even if those changes may represent improvements.

The manufacturing process is not considered to be an activity of a technology centre.

In order for investment projects related to technology centres to qualify as projects in priority areas, they must focus solely on the development or innovation of technically advanced products, technologies, or manufacturing processes and the development or innovation activities must fall within the relevant SK NACE sector.

The product or service, which the development or innovation concerns must, at the same time, be a relevant technology.

List of the sectors and technologies relevant for defining priority areas

<u> </u>	
SK NACE sectors relevant for defining priority areas	
C10 Manufacture of food products	
C20 Manufacture of chemicals and chemical products	
C21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	
C26 Manufacture of computer, electronic and optical products	
C27 Manufacture of electrical equipment	
C28 Manufacture of machinery and equipment n.e.c.	
C29 Manufacture of motor vehicles, trailers and semi-trailers	
C30 Manufacture of other transport equipment	

		priority areas

#### Autonomous and collaborative industrial robots and artificial intelligence

in particular autonomous and collaborative robots, integrated sensors, cameras, virtual reality systems

#### **Industrial Internet of Things**

in particular a network of machinery and products, multidirect. communication between network objects

#### Simulation

in particular the use of real-time data and mirroring of the physical world in a virtual model

#### Augmented reality with real-time information

in particular augmented reality for maintenance and logistics, support for effective information display

#### Supplementary, ancillary production

in particular 3D printing of spare parts and prototypes

#### Big data and their analysis

in particular comprehensive evaluation of available data, real-time decision-making supp. and optimisation

#### Cloud and cyber security

in particular security systems and management of massive amounts of data in open systems

# INDUSTRIAL PRODUCTION AND **TECHNOLOGY CENTRES**

Combinations of investment projects in industrial production and technology centres must separately fulfil the conditions applicable to both parts.

Example of an investment project combining industrial production and a technology centre.

	Industrial production	Technology centre	Industrial pro Technolog	
Minimum investment (	10 000 000	200 000	9 800 000	200 000
Min. value of new technologies	40%		40%	
Min. number of newly-created jobs	-	10	-	10
Min. multiple of average gross monthly wage	-	2,00	-	2,00
				20.

# **BUSINESS SERVICES CENTRE**

A business services centre is an establishment providing centralised support services, in particular services related to management, IT, accounting, finance, legal services, control, procurement, marketing and human resources, other than labor leasing services.

#### CONDITIONS FOR GRANTING INVESTMENT AID

Investment projects related to business services centers must fulfil the conditions below in order for the investment aid to be granted:

Conditions for aranting investment aid in shared services centers

	Grant for acq	uired assets	Other for	ms of aid
	Priority areas	Other areas	Priority areas	Other areas
Minimum investment	200 000	-	0*	0*
Min. number of newly-created jobs	20	-	20	50
Min. multiple of average gross monthly wage	1,80	-	1,80	1,50

<sup>\*</sup> The investment project must represent an initial investment.

### MAXIMUM INTENSITY AND MAXIMUM AMOUNTS OF **INVESTMENT AID**

Investment aid intensity and the individual forms of investment aid in business services centres must not exceed the amounts given in the table below:

Maximum intensity and amounts of investment aid in shared services centers.

	Western Slovakia		Central and Eastern Slovakia	
	Priority areas	Other areas	Priority areas	Other areas
Investment aid intensity	25%	25%	35%	35%
Grant for acquired assets	25%	-	35%	-
Income tax relief	25%	25%	35%	35%
Contribution for newly-created jobs	25%	25%	35%	35%
Preferential transfer of immovable property	100%	100%	100%	100%
Preferential lease of immoveable property	90%	90%	90%	90%

The maximum intensity is increased by 20 % for micro enterprises and small enterprises and by 10 % GGE for medium-sized enterprises.

#### **PRIORITY AREAS**

In order for investment projects related to business services centres to qualify as projects in priority areas, they must focus solely and directly on providing centralised support services in the field of business management, finance and information technology and must create knowledge-based jobs with a higher added value and a low risk of automation.

The priority areas include, in particular, jobs in the field of management, development and training.

Jobs characterised by creative activities. activities aimed at creating new business processes or enhancing existing business processes.

Activities requiring the application of expertise in decision-making and planning.

If the investment project is implemented in the so-called "priority areas", beneficiary may apply for investment aid in the form of grant for tangible fixed assets and intangible fixed assets.

Investment project not implemented in the so-called priority areas is not excluded from the investment aid. However, the conditions for "other areas" must be fulfilled.

# AID INTENSITY FOR LARGE INVESTMENT **PROJECTS**

The maximum investment aid amount (adjusted aid amount) for investment projects involving eligible costs exceeding 50 mil. euros is calculated according to the following formula:

 $R \times (50 + 0.5 \times B + 0.34 \times C)$ , where

R – max. intensity applicable in the area concerned, excluding the increase for SMEs;

B – the part of eligible costs between 50 mil. and 100 mil. euros;

C – the part of eligible costs above 100 mil. euros;

#### Example:

An investment project is implemented in a region with a maximum investment aid intensity of 35 %. The beneficiary foresees that nominal eligible costs will amount to 140 mil. euros.

R = 35 %, B = 50, C = 40

Max. IA = 35 % (50 mil. Euro + 0.5 x 50 mil. Euro + 0.34 x 40 mil. Euro) = 31.01 mil. Euro.

Hence, the maximum investment aid amount for this investment project is 31.01 mil. euros.

#### NOTIFICATION REQUIREMENT THRESHOLD

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

Aid intensity	Notification requirement threshold		
25%	18,75 mil. eur		
35%	26,25 mil. eur		

# AID APPROVAL PROCESS

#### Filing of an investment aid application with the MoE

If the application fails to meet the statutory requirements, the MoE requests the applicant to complete it.



#### Assessment of the investment aid application

MoE assesses the regional benefits and, if the investment project represents a regional benefit, commissions an independent expert judgment within 25 working days.



#### Opinion MoE and investment aid providers

If the expert judgment is affirmative, MoE prepares its opinion on the application and requests that the aid providers concerned give their opinions within 10 working days.



#### Investment aid offer

On the basis of opinions of aid providers, the MoE prepares the investment aid offer within 15 working days of receiving the providers' opinions.



#### Acceptance of the investment aid offer

MoE submits the proposal to grant the investment aid for the interministerial consultation exercise. The consultation exercise runs for 10 working days.



#### Interministerial consultation exercise

MoE submits the proposal to grant the investment aid for the interministerial consultation exercise. The consultation exercise runs for 10 working days.



#### Submission to the Government of the proposal to grant investment aid

After reviewing the interministerial consultation exercise MoE, submits to the Slovak Government a proposal to grant the investment aid.



#### Decision of MoE to approve the investment aid

If the Slovak Government approves the proposal to grant the investment aid, MoE issues a decision to grant the investment aid within 5 days.

# **DISTRICTS**

Okres	Kraj	Región	Okres	Kraj	Regiór
Bánovce nad Bebravou	Trenčianský	WS	Pezinok	Bratislavský	WS
Banská Bystrica	Banskobystrický	CS	Piešťany	Trnavský	WS
Banská Štiavnica	Banskobystrický	CS	Poltár	Banskobystrický	CS
Bardejov	Prešovský	ES	Poprad	Prešovský	ES
Bratislava	Bratislavský	WS	Považská Bystrica	Trenčianský	WS
Brezno	Banskobystrický	CS	Prešov	Prešovský	ES
Bytča	Žilinský	CS	Prievidza	Trenčianský	WS
Čadca	Žilinský	CS	Púchov	Trenčianský	WS
Detva	Banskobystrický	CS	Revúca	Banskobystrický	CS
Dolný Kubín	Žilinský	CS	Rimavská Sobota	Banskobystrický	CS
Dunajská Streda	Trnavský	WS	Rožňava	Košický	ES
Galanta	Trnavský	WS	Ružomberok	Žilinský	CS
Gelnica	Košický	ES	Sabinov	Prešovský	ES
Hlohovec	Trnavský	WS	Senec	Bratislavský	WS
Humenné	Prešovský	ES	Senica	Trnavský	WS
Ilava	Trenčianský	WS	Skalica	Trnavský	WS
Kežmarok	Prešovský	ES	Snina	Prešovský	ES
Komárno	Nitrianský	WS	Sobrance	Košický	ES
Košice	Košický	ES	Spišská Nová Ves	Košický	ES
Košice - okolie	Košický	ES	Stará Ľubovňa	Prešovský	ES
Krupina	Banskobystrický	CS	Stropkov	Prešovský	ES
Kysucké Nové Mesto	Žilinský	CS	Svidník	Prešovský	ES
Levice	Nitrianský	WS	Šaľa	Nitrianský	WS
Levoča	Prešovský	ES	Topoľčany	Nitrianský	WS
Liptovský Mikuláš	Žilinský	CS	Trebišov	Košický	ES
Lučenec	Banskobystrický	CS	Trenčín	Trenčianský	WS
Malacky	Bratislavský	WS	Trnava	Trnavský	WS
Martin	Žilinský	CS	Turčianske Teplice	Žilinský	CS
Medzilaborce	Prešovský	ES	Tvrdošín	Žilinský	CS
Michalovce	Košický	ES	Veľký Krtíš	Banskobystrický	CS
Myjava	Trnavský	WS	Vranov nad Topľou	Prešovský	ES
Námestovo	Žilinský	CS	Zlaté Moravce	Nitrianský	WS
Nitra	Nitrianský	WS	Zvolen	Banskobystrický	CS
Nové Mesto nad Váhom	Trenčianský	WS	Žarnovica	Banskobystrický	CS
Nové Zámky	Nitrianský	WS	Žiar nad Hronom	Banskobystrický	CS
Partizánske	Trenčianský	WS	Žilina	Žilinský	CS
14/6 14/ / 6/ /			50 5 · 01		

WS - Western Slovakia, CS - Central Slovakia, ES - Eastern Slovakia

# **IMPORTANT CONTACTS**

#### Ministry of Economy of the Slovak Republic

Mlynské nivy 44/a 827 15 Bratislava Slovak Republic

Tel.: +421 2 4854 1111

info@mhsr.sk www.mhsr.sk

#### Ministry of Finance of the Slovak Republic

Štefanovičova 5 817 82 Bratislava Slovak Republic Tel.: +421 2 5958 1111

info@mfsr.sk www.mfsr.sk

#### Ministry of Labour, Social Affairs and **Family of the Slovak Republic**

Špitálska 4 816 43 Bratislava Slovak Republic

Tel: + 421 2 2046 0000

info@mpsvar.sk www.mpsvar.sk

## **Slovak Investment and Trade** Development Agency (SARIO)

Trnavská cesta 100 821 01 Bratislava Slovak Republic Tel: +421 2 5826 0100

sario@sario.sk www.sario.sk



Ministry of Economy of the Slovak Republic

Mlynské nivy 44/a, 827 15 Bratislava Tel: +421 2 4854 1111 www.mhsr.sk Strategy section

Investment department Tel: + 421 2 4854 1605 www.mhsr.sk/podpora-investicii