

BASIC INFORMATION 2018

# REGIONAL INVESTMENT AID

MINISTRY OF ECONOMY OF THE SLOVAK  
REPUBLIC



## TABLE OF CONTENTS

SUPPORTED PROJECTS .....	6
ELIGIBLE COSTS.....	7
FORMS OF INVESTMENT AID .....	8
INDUSTRIAL PRODUCTION.....	9
TECHNOLOGY CENTRE.....	13
BUSINESS SERVICES CENTRE.....	15
AID APPROVAL PROCESS .....	17
DISTRICTS.....	18
IMPORTANT CONTACTS.....	18

## 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. 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 order;
- 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
<b>Total</b>	<b>14 000 000</b>	<b>10 000 000</b>



- *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 fixed assets 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, municipality...

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

## PRIORITY AREAS IN INDUSTRIAL PRODUCTION

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
<b>C10 Manufacture of food products</b>
<b>C20 Manufacture of chemicals and chemical products</b>
<b>C21 Manufacture of basic pharmaceutical products and pharmaceutical preparations</b>
<b>C26 Manufacture of computer, electronic and optical products</b>
<b>C27 Manufacture of electrical equipment</b>
<b>C28 Manufacture of machinery and equipment n.e.c.</b>
<b>C29 Manufacture of motor vehicles, trailers and semi-trailers</b>
<b>C30 Manufacture of other transport equipment</b>

Technologies relevant for defining priority areas
<b>Autonomous and collaborative industrial robots and artificial intelligence</b> <i>in particular autonomous and collaborative robots, integrated sensors, cameras, virtual reality systems</i>
<b>Industrial Internet of Things</b> <i>in particular a network of machinery and products, multidirect. communication between network objects</i>
<b>Simulation</b> <i>in particular the use of real-time data and mirroring of the physical world in a virtual model</i>
<b>Augmented reality with real-time information</b> <i>in particular augmented reality for maintenance and logistics, support for effective information display</i>
<b>Supplementary, ancillary production</b> <i>in particular 3D printing of spare parts and prototypes</i>
<b>Big data and their analysis</b> <i>in particular comprehensive evaluation of available data, real-time decision-making supp. and optimisation</i>
<b>Cloud and cyber security</b> <i>in particular security systems and management of massive amounts of data in open systems</i>

## PRINCIPAL AND ADDITIONAL LOCATIONS OF THE INVESTMENT PROJECT

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

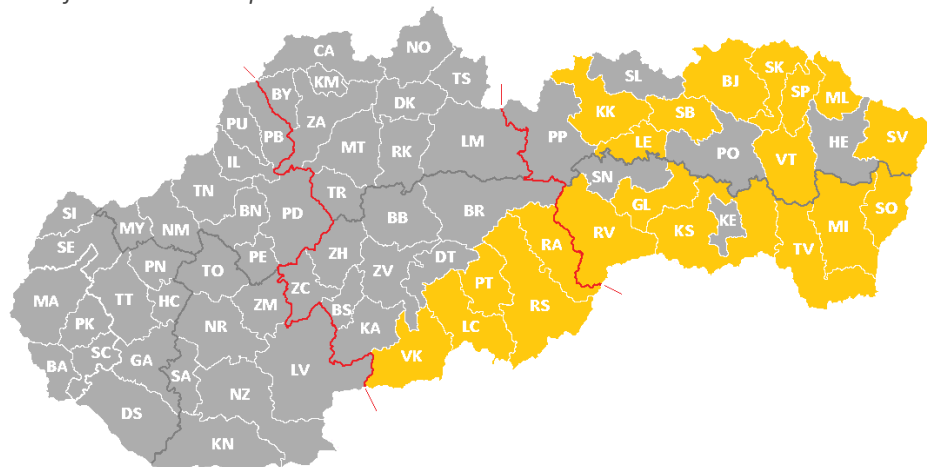
Preferential conditions apply to granting investment aid for investment projects in industrial production that are implemented in districts included in the list of the “Least-developed districts” on the date of filing the investment aid application with the Ministry of Economy.

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](http://www.upsvr.gov.sk/statistiky)

Bardejov	BJ	Lučenec	LC	Rimavská Sobota	RS	Stropkov	SP
Gelnica	GL	Medzilaborce	ML	Rožňava	RV	Svidník	SK
Kežmarok	KK	Michalovce	MI	Sabinov	SB	Trebišov	TV
Košice - okolie	KS	Poltár	PT	Snina	SV	Veľký Krtíš	VK
Levoča	LE	Revúca	RA	Sobrance	SO	Vranov nad Topľou	VT

*List of the least-developed districts as at 19. 10. 2018*



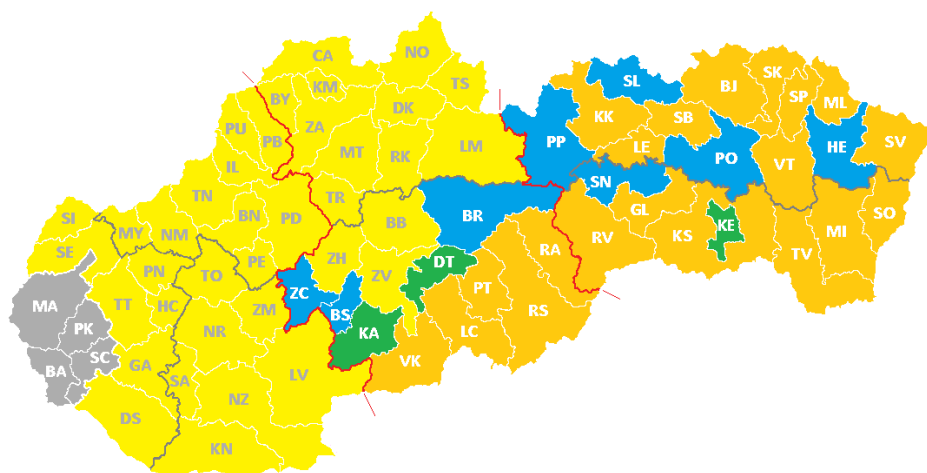
Map of the least-developed districts as at 19. 10. 2018

## 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 relief	Contribution for newly	Transfer or lease of immovable
		Priority areas	Other areas			
Zone A	Minimum investment	40 000 000	-	6 000 000	-	6 000 000
	for SMEs	20 000 000	-	3 000 000	-	3 000 000
	Min. value of new technologies	60%	-	60%	-	60%
	Min. number of newly-created jobs	0	-	0	-	0
Zone B	for SMEs	0	-	0	-	0
	Minimum investment	20 000 000	30 000 000	3 000 000	3 000 000	3 000 000
	for SMEs	10 000 000	15 000 000	1 500 000	1 500 000	1 500 000
	Min. value of new technologies	50%	50%	50%	50%	50%
Zone C	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
	for SMEs	5 000 000	7 500 000	750 000	750 000	750 000
Zone D (LDD)	Min. value of new technologies	40%	40%	40%	40%	40%
	Min. number of newly-created jobs	0	0	0	100	0
	for SMEs	0	0	0	20	0
	Minimum investment	500 000	1 000 000	200 000	200 000	200 000
	for SMEs	250 000	500 000	100 000	100 000	100 000
	Min. value of new technologies	30%	30%	30%	30%	30%
	Min. number of newly-created jobs	0	0	0	20	0
	for SMEs	0	0	0	10	0



Map of the classification of districts into zones as at 19. 10. 2018

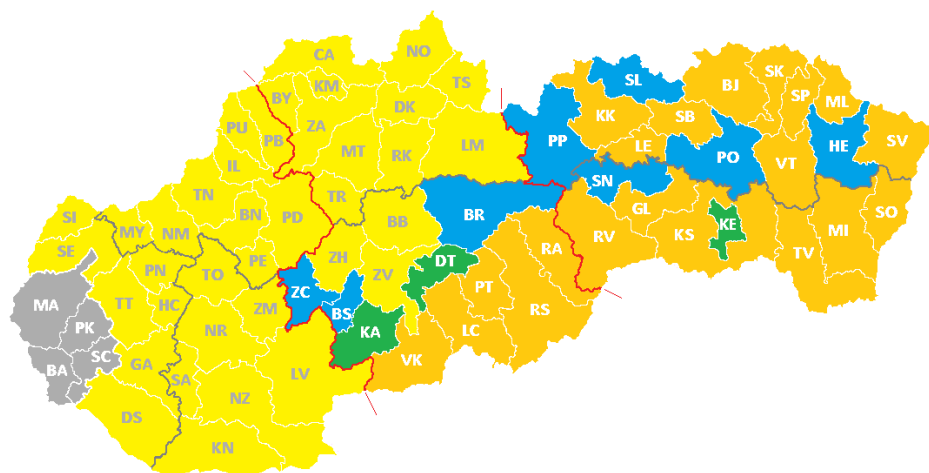
## MAXIMUM INTENSITY AND MAXIMUM AMOUNTS OF INVESTMENT AID

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

	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 immovable property	90%	90%	90%	90%

*Maximum intensity and amounts of investment aid in industrial production*

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



*Map of the classification of districts into zones as at 19. 10. 2018*

## 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.

### PRIORITY AREAS

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.

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.

*List of the sectors and technologies relevant for defining priority areas*

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

Technologies relevant for defining priority areas
<b>Autonomous and collaborative industrial robots and artificial intelligence</b> <i>in particular autonomous and collaborative robots, integrated sensors, cameras, virtual reality systems</i>
<b>Industrial Internet of Things</b> <i>in particular a network of machinery and products, multidirect. communication between network objects</i>
<b>Simulation</b> <i>in particular the use of real-time data and mirroring of the physical world in a virtual model</i>
<b>Augmented reality with real-time information</b> <i>in particular augmented reality for maintenance and logistics, support for effective information display</i>
<b>Supplementary, ancillary production</b> <i>in particular 3D printing of spare parts and prototypes</i>
<b>Big data and their analysis</b> <i>in particular comprehensive evaluation of available data, real-time decision-making supp. and optimisation</i>
<b>Cloud and cyber security</b> <i>in particular security systems and management of massive amounts of data in open systems</i>

## CONDITIONS FOR GRANTING INVESTMENT AID

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

	Grant for acquired 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

*Conditions for granting investment aid in technology centres*

## MAXIMUM INTENSITY AND MAXIMUM AMOUNTS OF INVESTMENT AID

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

	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 immovable property	90%	90%

*Maximum intensity and amounts of investment aid in technology centres*

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

## INDUSTRIAL PRODUCTION AND TECHNOLOGY CENTRES

Combinations of investment projects in industrial production and technology centres must separately fulfil the conditions applicable to both parts. It applies that the minimum investment amount for the industrial production part is reduced by the minimum investment amount for the technology centre part.

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

	Industrial production	Technology centre	Industrial production + Technology centre
Minimum investment	10 000 000	200 000	9 800 000
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

10 mil. – 200 tis. = 9,8 mil..

## 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 labour leasing services.

### 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.

### CONDITIONS FOR GRANTING INVESTMENT AID

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

	Grant for acquired assets		Other forms 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

*Conditions for granting investment aid in shared services centres*

\* 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:

	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 immovable property	90%	90%	90%	90%

*Maximum intensity and amounts of investment aid in shared services centres.*

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

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.



## 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. euros + 0.5 x 50 mil. euros + 0.34 x 40 mil. euros)  
= **31.01 mil. euros.**

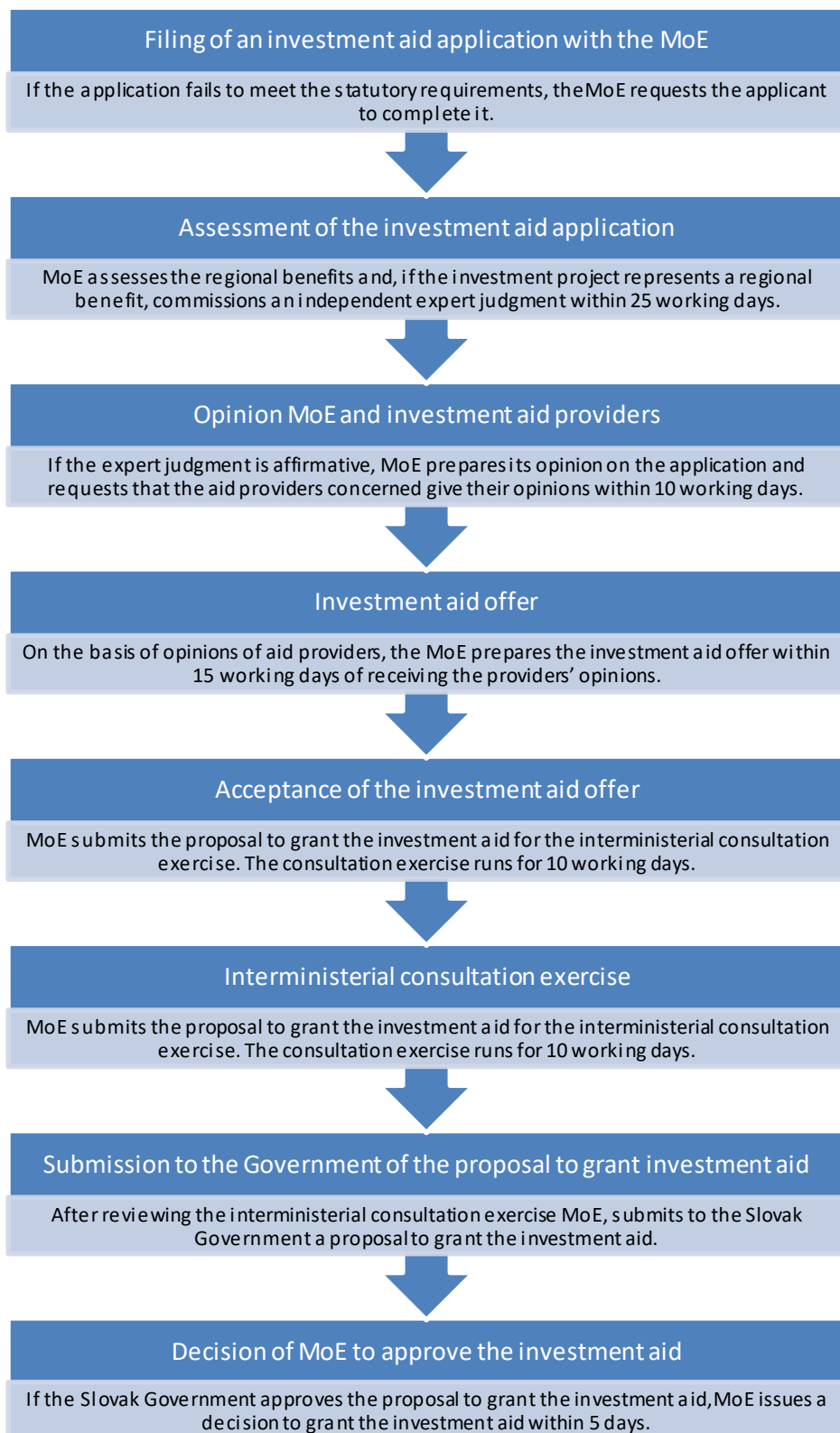
Hence, the maximum investment aid amount for this investment project is 31.01 mil. euros.

### 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



## DISTRICTS

District	Administrative region	Region	Sign	District	Administrative region	Region	Sign
Bánovce nad Bebravou	Trenčianský	WS	BN	Pezinok	Bratislavský	WS	PK
Banská Bystrica	Banskobystrický	CS	BB	Piešťany	Trnavský	WS	PN
Banská Štiavnica	Banskobystrický	CS	BS	Poltár	Banskobystrický	CS	PT
Bardejov	Prešovský	ES	BJ	Poprad	Prešovský	ES	PP
Bratislava	Bratislavský	WS	BA	Považská Bystrica	Trenčianský	WS	PB
Brezno	Banskobystrický	CS	BR	Prešov	Prešovský	ES	PO
Bytča	Žilinský	CS	BY	Prievidza	Trenčianský	WS	PD
Čadca	Žilinský	CS	CA	Púchov	Trenčianský	WS	PU
Detva	Banskobystrický	CS	DT	Revúca	Banskobystrický	CS	RA
Dolný Kubín	Žilinský	CS	DK	Rimavská Sobota	Banskobystrický	CS	RS
Dunajská Streda	Trnavský	WS	DS	Rožňava	Košický	ES	RV
Galanta	Trnavský	WS	GA	Ružomberok	Žilinský	CS	RK
Gelnica	Košický	ES	GL	Sabinov	Prešovský	ES	SB
Hlohovec	Trnavský	WS	HC	Senec	Bratislavský	WS	SC
Humenné	Prešovský	ES	HE	Senica	Trnavský	WS	SE
Ilava	Trenčianský	WS	IL	Skalica	Trnavský	WS	SI
Kežmarok	Prešovský	ES	KK	Snina	Prešovský	ES	SV
Komárno	Nitrianský	WS	KN	Sobrance	Košický	ES	SO
Košice	Košický	ES	KE	Spišská Nová Ves	Košický	ES	SN
Košice - okolie	Košický	ES	KS	Stará Ľubovňa	Prešovský	ES	SL
Krupina	Banskobystrický	CS	KA	Stropkov	Prešovský	ES	SP
Kysucké Nové Mesto	Žilinský	CS	KM	Svidník	Prešovský	ES	SK
Levice	Nitrianský	WS	LV	Šaľa	Nitrianský	WS	SA
Levoča	Prešovský	ES	LE	Topoľčany	Nitrianský	WS	TO
Liptovský Mikuláš	Žilinský	CS	LM	Trebišov	Košický	ES	TV
Lučenec	Banskobystrický	CS	LC	Trenčín	Trenčianský	WS	TN
Malacky	Bratislavský	WS	MA	Trnava	Trnavský	WS	TT
Martin	Žilinský	CS	MT	Turčianske Teplice	Žilinský	CS	TR
Medzilaborce	Prešovský	ES	ML	Tvrdošín	Žilinský	CS	TS
Michalovce	Košický	ES	MI	Veľký Krtíš	Banskobystrický	CS	VK
Myjava	Trnavský	WS	MY	Vranov nad Topľou	Prešovský	ES	VT
Námestovo	Žilinský	CS	NO	Zlaté Moravce	Nitrianský	WS	ZM
Nitra	Nitrianský	WS	NR	Zvolen	Banskobystrický	CS	ZV
Nové Mesto nad Váhom	Trenčianský	WS	NM	Žarnovica	Banskobystrický	CS	ZC
Nové Zámky	Nitrianský	WS	NZ	Žiar nad Hronom	Banskobystrický	CS	ZH
Partizánske	Trenčianský	WS	PE	Žilina	Žilinský	CS	ZA

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

## IMPORTANT CONTACTS

**Ministry of Economy of the Slovak Republic**

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