

BASIC INFORMATION 2021

# **REGIONAL INVESTMENT AID**

MINISTRY OF THE ECONOMY  
OF THE SLOVAK REPUBLIC

Transitional conditions related to the extraordinary  
situation caused by the spread of COVID-19



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## REGIONAL INVESTMENT AID

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

The priority of the Slovak Ministry of the Economy is to support investments which use smart-industry technologies and advance 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

- The transitional provisions adopted in response to the extraordinary COVID-19 situation are effective from 1.1.2021 to 31.12.2021;
- Act No. 57/2018 on Regional Investment Aid and on amendments to other acts, as amended;
- Regional Investment Aid Scheme, as amended by Supplements 1 and 2;
- Regulation of the Government of the Slovak Republic No. 195/2018 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 by Regulation of the Government of the Slovak Republic No. 429/2020;
- Decree No. 39/2020 of the Ministry of the Economy of the Slovak Republic, amending Decree No. 187/2018 of the Ministry of the Economy of the Slovak Republic laying down the details of investment aid applications, acceptance of investment aid offers, annual reports on investment projects implementation, reports on investment projects completion, annual reports on investments utilisation, final evaluation reports and investment publicity boards;
- 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;
- Regional State Aid Guidelines for 2014 - 2020 (2013/C 209/01);

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

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-ENTREPRENEUR THAT**

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

**NON-ELIGIBLE: ANY LEGAL PERSON OR NATURAL PERSON-ENTREPRENEUR 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 a distraint 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 filing 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 aid received 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 it is not registered in the Register of Public Sector Partners insofar as 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 limit specified in the investment aid-granting decision; the time limit 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 filing 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;
- to pay its employees the wages specified in the investment aid application. *Note: this requirement is deemed fulfilled in the calendar year of 2021 and 2022;*
- to complete investment project works within five years or, in the case of large investment projects (investment above €50 million) within seven years of receiving the investment aid-granting decision;
- is not entitled to implement any unapproved 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 the investment project completion.

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

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

## SUPPORTED PROJECTS

### AREAS OF SUPPORT

- industrial production;
- technological 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 delivery of the aid application to the Ministry of the 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 delivered to the Ministry of the 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, plant, machinery 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 to 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 the 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
<b>Total</b>	<b>14 000 000</b>	<b>10 000 000</b>

- *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 adhere to 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 towards the coverage of eligible investment costs. The grant provider is the Ministry of the Economy.

### **CONTRIBUTION TOWARDS THE CREATION OF NEW JOBS**

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

### **INCOME TAX RELIEF**

Income tax relief is granted to help 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 grant 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 than 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 provider is the owner of the property, e.g., the state represented by a state property administrator, self-governing region, municipality...

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.

# INDUSTRIAL PRODUCTION

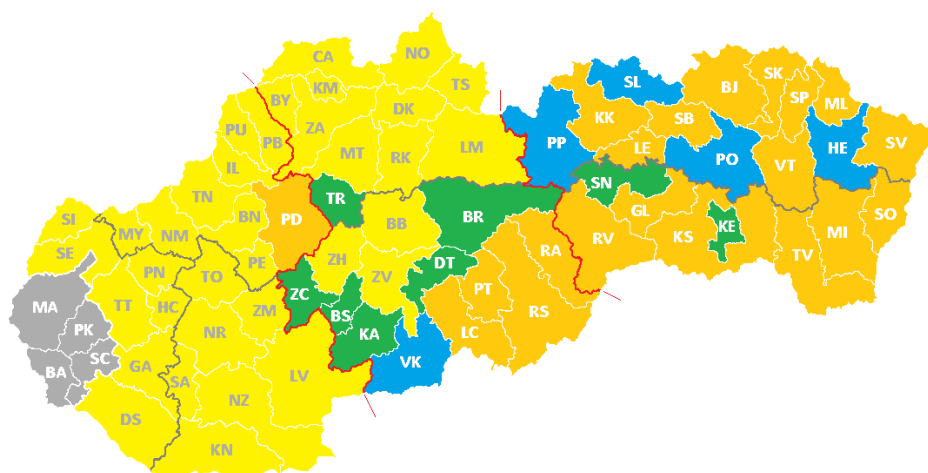
## INVESTMENT AID ELIGIBILITY CONDITIONS

Investment projects in the area of industrial production must meet the following minimum values to be eligible for investment aid. The values differ depending on the location of the main place of project implementation.

*Threshold values for the provision of investment aid in industrial production*

	Grants for fixed assets		Income tax relief	Contribution towards new jobs	Transfer or lease of immovable property	
	Priority areas	Other areas				
Zone A	Minimum investment	20 000 000	-	3 000 000	-	3 000 000
	<i>for SMEs</i>	10 000 000	-	1 500 000	-	1 500 000
	Min. value of new technologies	60%	-	60%	-	60%
	Min. number of jobs created	0	-	0	-	0
	<i>for SMEs</i>	0	-	0	-	0
Zone B	Minimum investment	10 000 000	15 000 000	1 500 000	1 500 000	1 500 000
	<i>for SMEs</i>	5 000 000	7 500 000	750 000	750 000	750 000
	Min. value of new technologies	50%	50%	50%	50%	50%
	Min. number of jobs created	0	0	0	100	0
	<i>for SMEs</i>	0	0	0	15	0
Zone C	Minimum investment	5 000 000	10 000 000	750 000	750 000	750 000
	<i>for SMEs</i>	2 500 000	3 750 000	375 000	375 000	375 000
	Min. value of new technologies	40%	40%	40%	40%	40%
	Min. number of jobs created	0	0	0	50	0
	<i>for SMEs</i>	0	0	0	10	0
LDD	Minimum investment	250 000	500 000	100 000	100 000	100 000
	<i>for SMEs</i>	125 000	250 000	50 000	50 000	50 000
	Min. value of new technologies	30%	30%	30%	30%	30%
	Min. number of jobs created	0	0	0	10	0
	<i>for SMEs</i>	0	0	0	5	0

*Classification of districts into zones as of 1.7.2021 (for compliance with the investment aid eligibility criteria, the district of Prievidza is classified among the LDDs until 31.12.2023)*



## MAXIMUM INTENSITY AND MAXIMUM AMOUNTS OF INVESTMENT AID

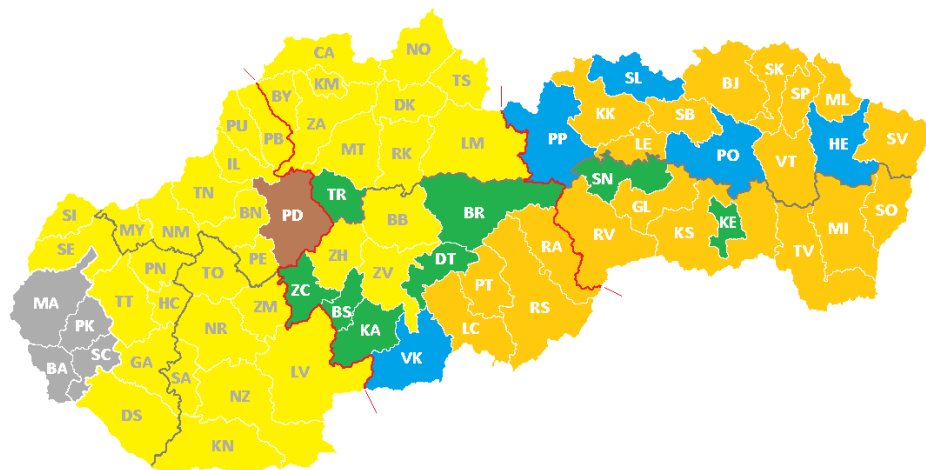
Investment aid intensity and the amounts of individual forms of investment aid may not exceed the values in the table below:

*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%
Grants for acquired assets	25%	-	35%	35%
Income tax relief	25%	25%	35%	35%
Contribution towards newly created jobs				
Zone A	-	-	-	-
Zone B	-	-	35%	35%
Zone C	-	-	35%	35%
LDD	-	-	35%	35%
Prievidza District 1. 1. 2021 - 31. 12. 2023	25%	25%	-	-
Supported transfer of immovable property	100%	100%	100%	100%
Supported lease of immovable property	90%	90%	90%	90%

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

*Classification of districts into zones as of 1.7.2021*



## PRIORITY AREAS IN INDUSTRIAL PRODUCTION

If investment projects are implemented in the ‘priority areas’, beneficiaries may apply for investment aid in the form of a grant for the acquisition of fixed assets also in Zone A. In Zones B, C and D (LDD + Prievidza District), the threshold values for the grant are lower.

Investment projects not falling into one of the priority areas are not excluded from investment aid. However, they must meet the conditions applicable to the ‘other areas’.

Investment projects in industrial production must fulfil the following conditions in order to qualify as projects falling within the priority areas:

- Investment project must focus exclusively on the manufacturing of products resulting from an activity falling within the relevant SK NACE sector, or
- Investment project must focus exclusively on the manufacturing of products directly or indirectly supplied to an enterprise the main business activity of which falls within the relevant SK NACE sector and the thus supplied products are demonstrably used for the manufacturing of products resulting from an activity falling within the relevant SK NACE sector
- At least 75 % of the eligible investment costs for plant, machinery and equipment must be spent to procure relevant technologies.

*List of the sectors and technologies relevant for defining the 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 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, networks of machinery and products, multi-directional communication among network objects</i>
<b>Simulation</b> <i>in particular, real-time use of data and mirroring of the physical world in virtual models</i>
<b>Augmented reality with real-time information</b> <i>in particular, augmentation of reality for maintenance and logistics, support for efficient information display</i>
<b>Supplementary and ancillary production</b> <i>in particular 3D printing for spare parts and prototypes</i>
<b>Big data and their analysis</b> <i>in particular, comprehensive evaluation of available data, real-time decision-making support and optimisation</i>
<b>Cloud and cybersecurity</b> <i>in particular, administration of mass volumes of data in open systems and administration of security systems</i>

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

## 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 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.

## LEAST DEVELOPED DISTRICTS

The investment projects in industrial production, implemented in the districts listed as the least developed districts as of the date of the submission of aid application to the Ministry of the Economy, are subject to preferential conditions of eligibility for investment aid.

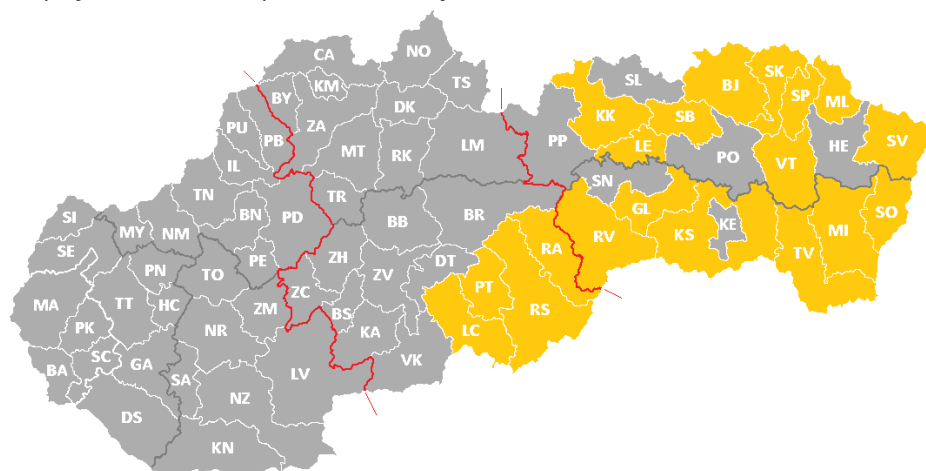
The up-to-date list of the least developed districts is available on the website of the Central Office of Labour, Social Affairs and Family.

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

*List of the least developed districts as of 1.7.2021*

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

*Map of the least developed districts as of 1.7.2021*



## 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.

### CONDITIONS OF ELIGIBILITY FOR INVESTMENT AID

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

*Conditions for the granting of investment aid to technology centres*

	Grants for acquired assets		Other forms of aid	
	Priority areas	Other areas	Priority areas	Other areas
Minimum investment	100 000	200 000	50 000	100 000
Min. number of jobs created	5	10	5	10
Min. multiple of average gross monthly wage	2,00	1,70	2,00	1,70

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.

### MAXIMUM INTENSITY AND MAXIMUM AMOUNTS OF INVESTMENT AID

Investment aid intensity and the individual forms of investment aid must not exceed the thresholds specified in the table below:

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

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

Note:

The requirement to pay a multiple of the average gross monthly wage is considered fulfilled in the calendar years of 2021 and 2022

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

### PRIORITY AREAS FOR TECHNOLOGY CENTRES

For investment projects implemented in the 'priority areas', the threshold values for the minimum investment amount and the number of new jobs are lower.

Investment projects not falling into one of the priority areas are not excluded from investment aid. However, they must meet the conditions applicable to the 'other areas'.

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

Alternatively, the product or service being developed or innovated belongs among the relevant technologies.

*List of the sectors and technologies relevant for defining the 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 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, networks of machinery and products, multi-directional communication among network objects</i>
<b>Simulation</b> <i>in particular, real-time use of data and mirroring of the physical world in virtual models</i>
<b>Augmented reality with real-time information</b> <i>in particular, augmentation of reality for maintenance and logistics, support for efficient information display</i>
<b>Supplementary and ancillary production</b> <i>in particular 3D printing for spare parts and prototypes</i>
<b>Big data and their analysis</b> <i>in particular, comprehensive evaluation of available data, real-time decision-making support and optimisation</i>
<b>Cloud and cybersecurity</b> <i>in particular, administration of mass volumes of data in open systems and administration of security systems</i>

## INDUSTRIAL PRODUCTION AND TECHNOLOGY CENTRES

A combination of an investment project in industrial production and a technology centre must meet the conditions applicable to both parts separately. For the industrial production projects, the minimum amount of investment is reduced by the minimum amount of investment in the technology centre leg 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
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).

### CONDITIONS OF ELIGIBILITY FOR INVESTMENT AID

Investment projects related to business service centres must meet the following conditions of investment aid eligibility:

*Conditions for the provision of investment aid to business service centres*

	Grants for acquired assets		Other forms of aid	
	Priority areas	Other areas	Priority areas	Other areas
Minimum investment*	100 000	-	0	0
Min. number of jobs created	10	-	10	25
Min. multiple of average gross monthly wage	1,80	-	1,80	1,50

\* *Investment project must represent the initial investment.*

Note:

The requirement to pay a multiple of the average gross monthly wage is considered fulfilled in the calendar years of 2021 and 2022

### MAXIMUM INTENSITY AND MAXIMUM AMOUNTS OF INVESTMENT AID

Investment aid intensity and the individual forms of investment aid to business service centres must not exceed the thresholds specified in the table below:

*Maximum intensity and amounts of investment aid to business service centres*

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

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

Priority areas include, in particular, job positions in the field of management, development and HR training.

Job positions are characterised by creative activities, activities aimed at creating new business processes or enhancing the existing business processes.

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

### PRIORITY AREAS FOR BUSINESS SERVICE CENTRES

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



If the investment project is implemented in the ‘priority areas’, the beneficiary may apply for investment aid also in the form of the grant for the acquisition of fixed assets.

Investment projects not falling into one of the priority areas are not excluded from investment aid. However, they must meet the conditions applicable to the ‘other areas’.

## 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:

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

- *R* – maximum intensity applicable in the area, excluding the increase for SMEs;
- *B* – part of eligible costs for the amount above EUR 50 million to EUR 100 million;
- *C* – part of eligible costs for the amount above EUR 100 million.

Example:

An investment project is implemented in a region with the maximum investment aid intensity of 35 %. The beneficiary assumes the eligible costs in the amount of EUR 140 million.

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

$$\text{Max. investment aid amount} = 35 \% (\text{€ } 50\text{m} + 0.5 \times \text{€ } 50\text{m} + 0.34 \times \text{€ } 40\text{m}) = \text{€ } 31.01\text{m}.$$

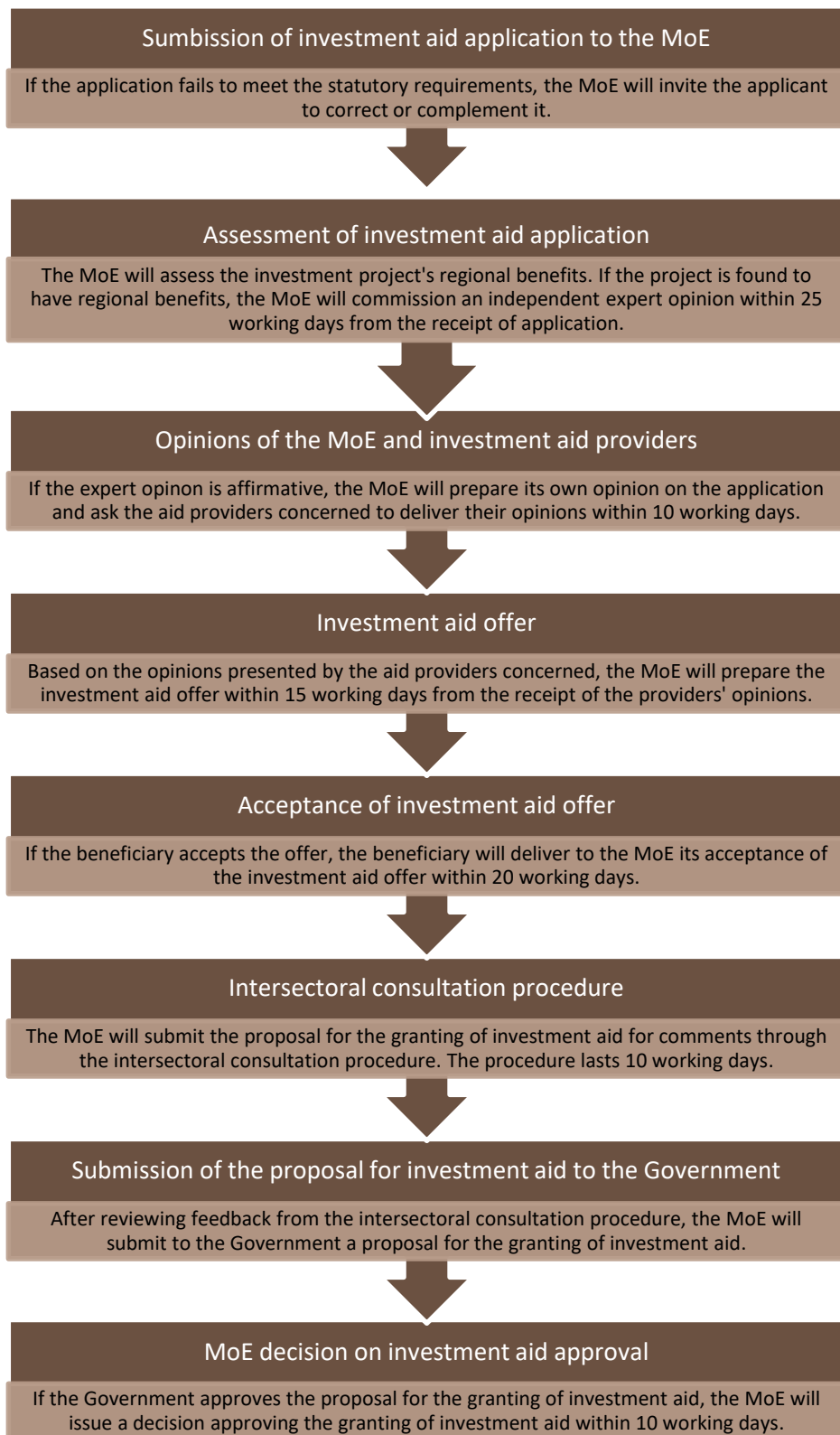
Hence, the maximum investment aid amount for this investment project is EUR 31.01 million.

## 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
25%	€ 18.75 million
35%	€ 26,25 million

## AID APPROVAL PROCESS



## DISTRICTS

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

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