MINISTRY
OF ECONOMY
OF THE SLOVAK REPUBLIC

ESSENTIAL INFORMATION 2026

REGIONAL INVESTMENT AID

MINISTRY OF ECONOMY
OF THE SLOVAK REPUBLIC

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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 priority 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 8;
- State aid scheme to provide extraordinary investment aid to ensure sufficient manufacturing capacity in clean technologies;
- 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. 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;
- 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, providing the investment project fulfils the conditions for the granting of investment aid under the Regional Investment Aid Act.

Any investment project must undergo 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 Economy;
- 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-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 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;
- as of the date of submitting the application, has not returned any already drawn or claimed investment aid, including interest, pursuant to a decision amending or revoking the decision on the granting of investment aid;
- does not meet the conditions under § 8a(4) of Act No. 523/2004 Coll. on the Budgetary Rules of Public Administration;
- 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.

SELECT 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 (SMEs) 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 the beneficiary does not create new jobs, it must maintain the jobs transferred for the implementation of the investment project during the implementation period and for three years (SMEs), or for five years (large undertakings), after the completion of the investment project;
- to pay employees in the new jobs, as well as in the jobs transferred to implement the investment project, the wage indicated in the application for investment aid.
- to complete investment project works and to start carrying out the business activity specified in the investment project within three years or, in the case of large investment projects (investment above EUR 50 million) within five years of receiving the investment aid granting decision;
- 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 works on the investment project may not start before 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 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 or volume terms must increase by at least 15 % compared to the average over 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 over the course of three fiscal years preceding the fiscal year in which the application was submitted to the Ministry of Economy.

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;
- the condition of initial investment must also be met for eligible wage costs.

COMBINATION OF INVESTMENT COSTS AND WAGE COSTS

- in the case of a combination of investment and wage costs, the eligible costs for the calculation of the investment aid shall be a value not exceeding the value of the declared investment costs or the declared wage costs, whichever is the higher.

Example of a combination of eligible investment costs and wage costs (EUR)

	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 beneficiary is obliged to maintain the declared costs of the investment project as well as the amount and structure of the eligible costs forming the basis for investment aid calculation as specified in the application.*

The grant for eligible investment costs is calculated based on the eligible investment costs.

The grant for eligible wage costs is calculated based on the eligible wage costs.

The basis for calculating the income tax relief is composed of eligible investment costs, wage costs or a combination thereof.

The combination of eligible investment costs and eligible wage costs constitutes the basis for calculating the total investment aid intensity (not exceeding the value of the type of costs, which is higher).

FORMS OF INVESTMENT AID

Investment aid in the form of a grant for eligible costs is disbursed on an ex-post basis.

The income tax relief is claimed in the tax return for the accounting period preceding the accounting period in which the tax return is submitted.

GRANT FOR ELIGIBLE COSTS

Investment projects with eligible investment and/or wage costs are supported through a grant for eligible costs. The granting authority is the Ministry of Economy of the Slovak Republic.

INCOME TAX RELIEF

Investment projects with eligible investment and/or wage costs are supported through income tax relief. The granting authority is the Ministry of Finance of the Slovak Republic.

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 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.

FAVOURED DISTRICTS

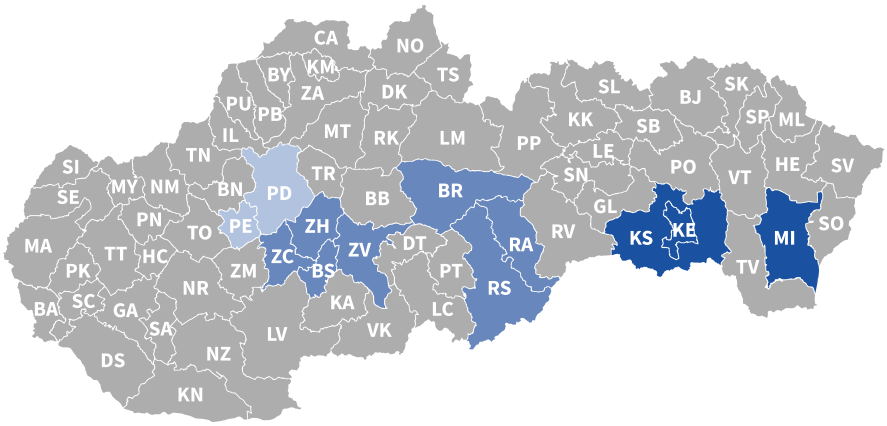
JUST TRANSITION FUND

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 and the maximum amount of investment aid in the form of income tax relief shall be increased by 10 percentage points.

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



PRIORITY DISTRICTS

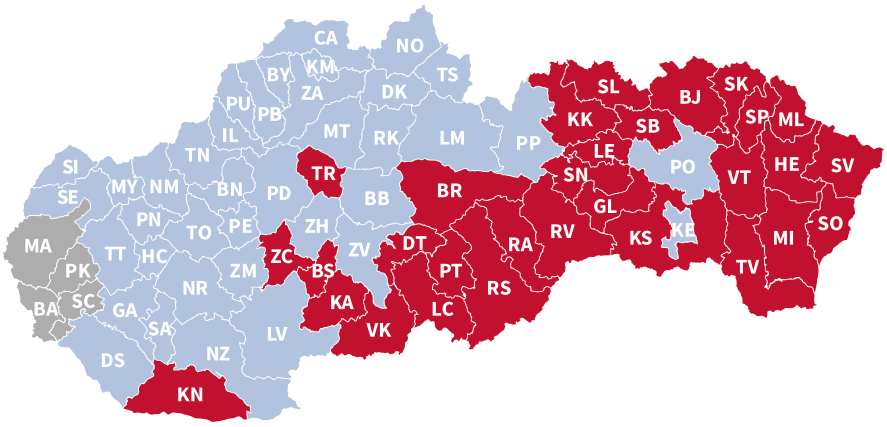
For investment projects in industrial production carried out in districts which are at the date of submission of the investment aid application to the Ministry of Economy included in the "List of the priority districts", preferential conditions for the granting of investment aid apply.

The up-to-date list of the priority districts (hereinafter also referred to as “PDs”) is available on the website of the Ministry of Investments, Regional Development and Informatization in the Regional Development Section.

List of priority districts as of 8.5.2026

Banská Štiavnica	Bardejov	Brezno	Detva
Gelnica	Humenné	Kežmarok	Komárno
Košice-okolie	Krupina	Levoča	Lučenec
Medzilaborce	Michalovce	Poltár	Revúca
Rimavská Sobota	Rožňava	Sabinov	Snina
Sobrance	Spišská Nová Ves	Stará Ľubovňa	Stropkov
Svidník	Trebišov	Turčianske Teplice	Veľký Krtíš
Vranov nad Topľou	Žarnovica		

Map of the priority districts as of 8.5.2026



INDUSTRIAL PRODUCTION

MAXIMUM AID INTENSITY

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

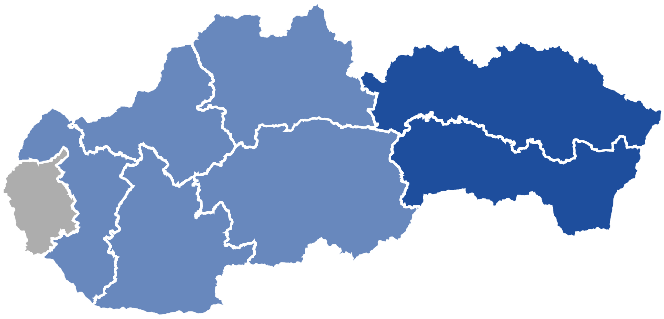
Maximum intensity of investment aid in industrial production

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

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

Maximum aid intensity shall increase by 10 percentage points of GGE for territories identified for support from the Just Transition Fund (see page 9), as well as STEP areas (see page 23).

Maximum aid intensity when applying the increased investment aid intensity may never exceed 75 % of the total eligible costs of the investment project.



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

OTHER AREAS *(non-priority)*	Western Slovakia	Central Slovakia	Eastern Slovakia
Grant for eligible investment costs	-	40 %	50 %
Grant for eligible wage costs			
Zone A	-	-	-
Zone B	-	40 %	50 %
Zone C	-	40 %	50 %
PDs	-	40 %	50 %
Income tax relief	40 %	40 %	50 %
Favourable transfer of immovable property	100 %	100 %	100 %
Favourable lease of immovable property	90 %	90%	90 %

The maximum amount of income tax relief shall increase by 20 percentage points of GGE for micro and small enterprises, and by 10 percentage points of GGE for medium-sized enterprises.
The maximum amount of income tax relief shall increase by 10 percentage points of GGE for territories identified for support from the Just Transition Fund (see page 9), as well as STEP areas (see page 23).

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.

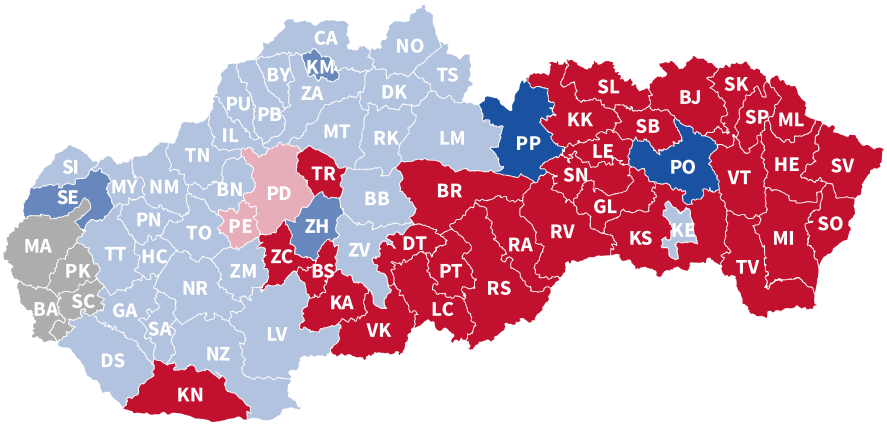
Minimum values for the provision of investment aid in industrial production

	OTHER AREAS ***(non-priority)*** Minimum values	**Grant for eligible investment costs**	**Grant for eligible wage costs**	**Income tax relief**	**Transfer or lease of immovable property**
Zone A	Minimum investment (EUR)	-	-	6 000 000	6 000 000
	for SMEs (EUR)	-	-	*3 000 000*	*3 000 000*
	Min. value of new tech.	-	-	60 %	60 %
	Min. number of new jobs	-	-	0	0
	for SMEs	-	-	*0*	*0*
Zone B	Minimum investment (EUR)	30 000 000	3 000 000	3 000 000	3 000 000
	for SMEs (EUR)	*15 000 000*	*1 500 000*	*1 500 000*	*1 500 000*
	Min. value of new tech.	50 %	50 %	50 %	50 %
	Min. number of new jobs	0	200	0	0
	for SMEs	*0*	*30*	*0*	*0*
Zone C	Minimum investment (EUR)	20 000 000	1 500 000	1 500 000	1 500 000
	for SMEs (EUR)	*7 500 000*	*750 000*	*750 000*	*750 000*
	Min. value of new tech.	40 %	40 %	40 %	40 %
	Min. number of new jobs	0	100	0	0
	for SMEs	*0*	*20*	*0*	*0*
PDs	Minimum investment (EUR)	1 000 000	200 000	200 000	200 000
	for SMEs (EUR)	*500 000*	*100 000*	*100 000*	*100 000*
	Min. value of new tech.	30 %	30%	30%	30 %
	Min. number of new jobs	0	20	0	0
	for SMEs	*0*	*10*	*0*	*0*

(SMEs – small and medium-sized enterprises, PDs – priority districts)

Classification of districts into zones as of 8 May 2026. For the purposes of determining compliance with the investment aid eligibility criteria, the districts of Prievidza (PD) and Partizánske (PE) are classified as Priority Districts until 31 December 2026.

In the districts of Prievidza, Partizánske and Komárno, grants for eligible investment costs (in other, non-priority areas) and grants for eligible wage costs are not provided.



PRIORITY AREAS OF INDUSTRIAL PRODUCTION

To be classified as an investment project in a priority area, an investment project in industrial production must meet the following criteria:

- the investment project must be exclusively aimed at the production of products resulting from an activity that falls within a relevant SK NACE sector, or
- the investment project must be exclusively aimed at the production of products for which the direct or indirect customer is an entrepreneur whose main activity falls within the relevant SK NACE sector,
- at least 75% of the eligible investment costs for machinery, devices and equipment must be spent on the acquisition of the relevant technology.

List of relevant sectors and technologies for defining priority areas

Relevant SK NACE sectors for the identification of 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

Relevant technologies for identifying priority areas
Autonomous and collaborative industrial robots and artificial intelligence *in particular autonomous collaborative robots, integrated sensors, cameras, virtual reality systems*
Industrial Internet of Things *in particular network of machines and products, multi-directional communication between networked objects*
Simulation *in particular the use of real-time data and the mirroring of the physical world in a virtual model*
Augmented reality with real-time information *in particular augmented reality for maintenance, logistics, support for efficient display of information*
Additive, auxiliary production *in particular 3D printing for spare parts and prototypes*
Big data and their analysis *in particular comprehensive evaluation of available data, real-time decision support and optimisation*
Cloud and cyber security *in particular the management of vast amounts of data in open systems and security systems*

MAXIMUM AMOUNTS OF INVESTMENT AID IN PRIORITY AREAS OF INDUSTRIAL PRODUCTION

The amounts of the various forms of investment aid in the priority areas of industrial production must not exceed the values shown in the table below.

Maximum amounts of forms of investment aid in priority areas of industrial production

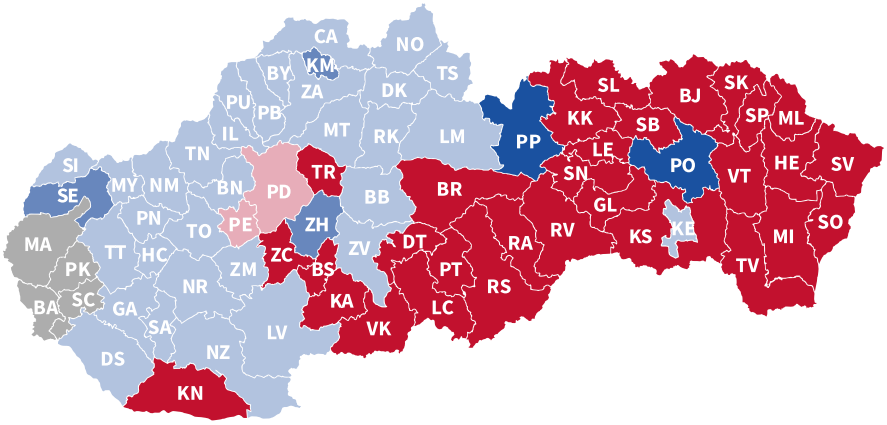
PRIORITY AREAS	Western Slovakia	Central Slovakia	Eastern Slovakia
Grant for eligible investment costs	40 %	40 %	50 %
Grant for eligible wage costs			
Zone A	-	-	-
Zone B	-	40 %	50 %
Zone C	-	40 %	50 %
PDs	-	40 %	50 %
Income tax relief	40 %	40 %	50 %
Favourable transfer of immovable property	100 %	100 %	100 %
Favourable lease of immovable property	90 %	90%	90 %

The maximum amount of income tax relief shall increase by 20 percentage points of GGE for micro and small enterprises, and by 10 percentage points of GGE for medium-sized enterprises.

The maximum amount of income tax relief shall increase by 10 percentage points of GGE for territories identified for support from the Just Transition Fund (see page 9), as well as STEP areas (see page 23).

Classification of districts into zones as of 8 May 2026. For the purposes of determining compliance with the investment aid eligibility criteria, the districts of Prievidza (PD) and Partizánske (PE) are classified as Priority Districts until 31 December 2026.

In the districts of Prievidza, Partizánske and Komárno, grants for eligible wage costs are not provided. Grants for eligible investment costs are provided only for investment projects carried out in a priority area.



INVESTMENT AID ELIGIBILITY CONDITIONS IN PRIORITY AREAS OF INDUSTRIAL PRODUCTION

Values of conditions for the provision of investment aid in priority areas of industrial production

	PRIORITY AREAS Minimum values	Grant for eligible investment costs	Grant for eligible wage costs	Income tax relief	Transfer or lease of immovable property
Zone A	Minimum investment (EUR)	40 000 000	-	6 000 000	6 000 000
	for SMEs (EUR)	*20 000 000*	-	*3 000 000*	*3 000 000*
	Min. value of new tech.	60 %	-	60 %	60 %
	Min. number of new jobs	0	-	0	0
	for SMEs	*0*	-	*0*	*0*
Zone B	Minimum investment (EUR)	20 000 000	3 000 000	3 000 000	3 000 000
	for SMEs (EUR)	*10 000 000*	*1 500 000*	*1 500 000*	*1 500 000*
	Min. value of new tech.	50 %	50 %	50 %	50 %
	Min. number of new jobs	0	200	0	0
	for SMEs	*0*	*30*	*0*	*0*
Zone C	Minimum investment (EUR)	10 000 000	1 500 000	1 500 000	1 500 000
	for SMEs (EUR)	*5 000 000*	*750 000*	*750 000*	*750 000*
	Min. value of new tech.	40 %	40 %	40 %	40 %
	Min. number of new jobs	0	100	0	0
	for SMEs	*0*	*20*	*0*	*0*
PDs	Minimum investment (EUR)	500 000	200 000	200 000	200 000
	for SMEs (EUR)	*250 000*	*100 000*	*100 000*	*100 000*
	Min. value of new tech.	30 %	30 %	30 %	30 %
	Min. number of new jobs	0	20	0	0
	for SMEs	*0*	*10*	*0*	*0*

(SMEs – small and medium-sized enterprises, PDs – priority districts)

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 20 % of the acquisition cost of all acquired technology.

TECHNOLOGY CENTRES

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 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.

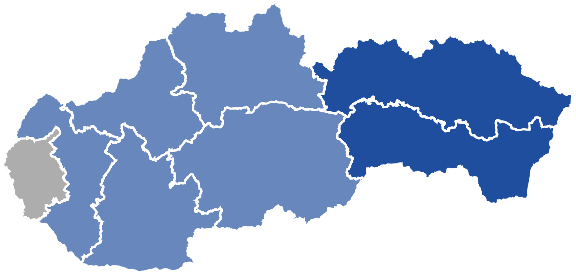
Maximum intensity of investment aid in technology centres

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

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

Maximum aid intensity shall increase by 10 percentage points of GGE for territories identified for support from the Just Transition Fund (see page 9), as well as STEP areas (see page 23).

Maximum aid intensity when applying the increased investment aid intensity may never exceed 75 % of the total eligible costs of the investment project.



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 and Central Slovakia	Eastern Slovakia
Grant for eligible costs	40 %	50 %
Income tax relief	40 %	50 %
Favourable transfer of immovable property	100 %	100 %
Favourable lease of immovable property	90 %	90 %

The maximum amount of income tax relief shall increase by 20 percentage points of GGE for micro and small enterprises, and by 10 percentage points of GGE for medium-sized enterprises.
The maximum amount of income tax relief shall increase by 10 percentage points of GGE for territories identified for support from the Just Transition Fund (see page 9), as well as STEP areas (see page 23).

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

OTHER AREAS *(non-priority)*	Grant for eligible investment costs	Other forms of aid*
Minimum investment (EUR)	400 000	200 000
Min. number of new jobs	20	20
Min. multiple of average gross monthly wage	1,70	1,70

** incl. Grant for eligible wage costs*

PRIORITY AREAS FOR TECHNOLOGY CENTRES

To qualify for the priority areas, investment projects in technology centres must be exclusively aimed at the development or innovation of technically advanced products, technologies or production processes, if the development or innovation activity falls within a relevant SK NACE sector.

Or the product or service to which the development or innovation relates belongs to the relevant technologies listed in the table below.

List of relevant sectors and technologies for defining priority areas

Relevant SK NACE sectors for the identification of 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

Relevant technologies for identifying priority areas
Autonomous and collaborative industrial robots and artificial intelligence *in particular autonomous collaborative robots, integrated sensors, cameras, virtual reality systems*
Industrial Internet of Things *in particular network of machines and products, multi-directional communication*
Simulation *in particular the use of real-time data and the mirroring of the physical world in a virtual model*
Augmented reality with real-time information *in particular augmented reality for maintenance, logistics, support for efficient display of information*
Additive, auxiliary production *in particular 3D printing for spare parts and prototypes*
Big data and their analysis *in particular comprehensive evaluation of available data, real-time decision support and optimisation*
Cloud and cyber security *in particular the management of vast amounts of data in open systems and security systems*

INVESTMENT AID ELIGIBILITY CONDITIONS IN PRIORITY AREAS FOR TECHNOLOGY CENTRES

Investment projects carried out in the priority areas for technology centres must comply with the following values of the conditions for granting investment aid.

Values of conditions for the provision of investment aid in priority areas for technology centres

PRIORITY AREAS	Grant for eligible investment costs	Other forms of aid*
Minimum investment (EUR)	200 000	100 000
Min. number of new jobs	10	10
Min. multiple of average gross monthly wage	2,00	2,00

** incl. Grant for eligible wage costs*

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 (EUR)	20 000 000	200 000	19 800 000	200 000
Min. value of new tech.	40 %	-	40 %	-
Min. number of new jobs	-	10	-	10
Min. multiple of average gross monthly wage	-	2,00	-	2,00



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.

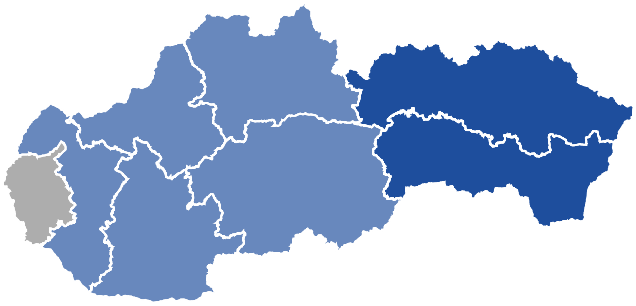
Maximum intensity of investment aid in business service centres

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

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

Maximum aid intensity shall increase by 10 percentage points of GGE for territories identified for support from the Just Transition Fund (see page 9), as well as STEP areas (see page 23).

Maximum aid intensity when applying the increased investment aid intensity may never exceed 75 % of the total eligible costs of the investment project.



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

OTHER AREAS *(non-priority)*	Western and Central Slovakia	Eastern Slovakia
Grant for eligible investment costs	-	-
Grant for eligible wage costs	40 %	50 %
Income tax relief	40 %	50 %
Favourable transfer of immovable property	100 %	100 %
Favourable lease of immovable property	90 %	90 %

The maximum amount of income tax relief shall increase by 20 percentage points of GGE for micro and small enterprises, and by 10 percentage points of GGE for medium-sized enterprises.

The maximum amount of income tax relief shall increase by 10 percentage points of GGE for territories identified for support from the Just Transition Fund (see page 9), as well as STEP areas (see page 23).

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

OTHER AREAS *(non-priority)*	Grant for eligible investment costs	Other forms of aid*
Minimum investment (EUR)	-	0**
Min. number of new jobs	-	50
Min. multiple of average gross monthly wage	-	1,50

** incl. Grant for eligible wage costs*

*** The investment project must be an initial investment.*

PRIORITY AREAS FOR BUSINESS SERVICE CENTRES

To qualify for the priority areas, investment projects in business service centres must solely and directly provide centralised support services in the areas of corporate governance, finance and information technology and must create higher value-added knowledge jobs with low risk of automation.

Priority areas include, in particular, jobs in management, people development and training.

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

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

MAXIMUM AMOUNTS OF INVESTMENT AID IN PRIORITY AREAS FOR BUSINESS SERVICE CENTRES

The amounts of the various forms of investment aid in the priority areas for business service centres must not exceed the values shown in the table below.

Maximum amounts of forms of investment aid in priority areas for business service centres

PRIORITY AREAS	Western and Central Slovakia	Eastern Slovakia
Grant for eligible investment costs	40 %	50 %
Grant for eligible wage costs	40 %	50 %
Income tax relief	40 %	50 %
Favourable transfer of immovable property	100 %	100 %
Favourable lease of immovable property	90 %	90 %

The maximum amount of income tax relief shall increase by 20 percentage points of GGE for micro and small enterprises, and by 10 percentage points of GGE for medium-sized enterprises.

The maximum amount of income tax relief shall increase by 10 percentage points of GGE for territories identified for support from the Just Transition Fund (see page 9)., as well as STEP areas (see page 23).

INVESTMENT AID ELIGIBILITY CONDITIONS IN PRIORITY AREAS FOR BUSINESS SERVICE CENTRES

Investment projects carried out in the priority areas for business service centres must comply with the following values of the conditions for granting investment aid.

Values of conditions for the provision of investment aid in priority areas for business service centres

PRIORITY AREAS	Grant for eligible investment costs	Other forms of aid*
Minimum investment (EUR)	200 000	0**
Min. number of new jobs	20	20
Min. multiple of average gross monthly wage	1,80	1,80

** incl. Grant for eligible wage costs*

*** The investment project must be an initial investment.*

STEP BONUS - STRATEGIC TECHNOLOGIES FOR EUROPE PLATFORM

Valid until 31 December 2027, the basic aid intensity is increased by 10 percentage points for investment projects implemented in areas defined by Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP). The maximum amount of investment aid in the form of income tax relief shall be determined in accordance with the applicable aid intensity limits.

The STEP platform aims to support the development and production of critical technologies in four areas (technology sectors):

- digital technologies,
- clean and resource-efficient technologies,
- biotechnology, including critical medicines, and
- defence technologies.

A more detailed definition of the relevant areas is contained in the Guidance on certain provisions of Regulation (EU) 2024/795 establishing the Strategic Technologies for Europe Platform (STEP), which is published at: https://eur-lex.europa.eu/eli/C/2024/3209/oj/slk and in the Second Guidance on the STEP Platform, published at: https://eur-lex.europa.eu/eli/C/2025/6798/oj/eng .

AID INTENSITY FOR LARGE INVESTMENT PROJECTS

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

R x (A + 0.5 x B + 0.34 x C)

R - maximum aid intensity applicable in the area, excluding the increase for SMEs;

A - part of eligible costs up to EUR 50 million;

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.

The maximum investment aid amount (adjusted aid amount) for an investment project (not subject to the notification obligation) involving eligible costs exceeding EUR 50 million is calculated using the following formula:

R x (A + 0.5 x B + 0 x C)

- R - maximum aid intensity applicable in the area, excluding the increase for SMEs;
- A - part of eligible costs 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 = EUR 55M, B = EUR 55M, C = EUR 30M

Max. investment aid amount = 50% x (EUR 55M + 0,5 x EUR 55M + 0 x EUR 30M) **= EUR 41.25M**.

Hence, the maximum investment aid amount for this investment project is EUR 41.25 million.

NOTIFICATION THRESHOLD

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

Areas with aid intensity	Notification requirement threshold*
40 %	EUR 33 000 000
50 %	EUR 41 250 000

** Notification requirement threshold shall increase by 10 percentage points of GGE for territories identified for support from the Just Transition Fund (see page 9) as well as for STEP areas (see page 21).*

PUBLIC PROCUREMENT

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

- construction works, the estimated value of which is equal to or more than EUR 5 404 000 (an 'above-the-limit contract'); and/or
- the provision of a service, the estimated value of which is equal to or more than EUR 216 000 and which is linked to a construction works contract (for an amount equal to or more than EUR 5 404 000).

Act No. 343/2015 Coll. on Public Procurement as amended.

A person pursuant to Section 8(1) shall, when awarding such an above-the-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.

EXTRAORDINARY INVESTMENT AID

Extraordinary investment aid increases the notification thresholds for investment projects in sectors strategic for the transition towards a net-zero economy.

The same investment projects can be supported by regional investment aid, with no difference in the approval process. Extraordinary investment aid is more suitable for investment projects that qualify for investment aid above the notification thresholds set out on page 23.

Extraordinary investment aid is granted under the temporary State aid rules established by the European Union.

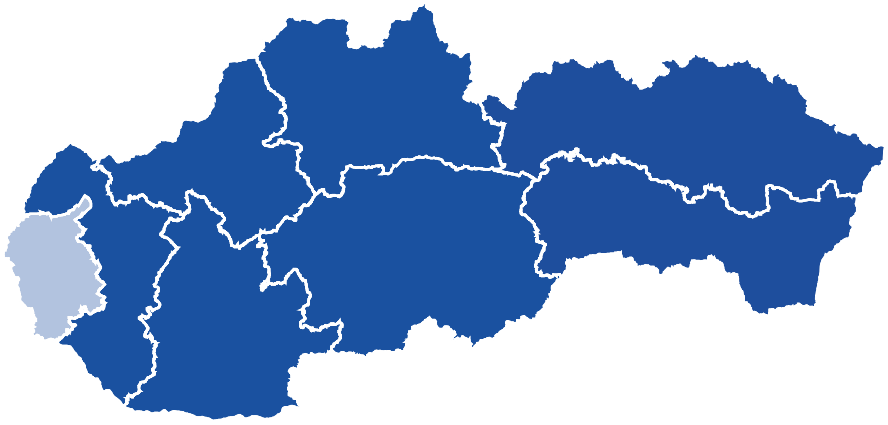
Valid until 31 December 2030, extraordinary investment aid may be provided to ensure sufficient production capacity in clean technology sectors.

MAXIMUM INTENSITY OF EXTRAORDINARY INVESTMENT AID

Maximum intensity of extraordinary investment aid

	Districts of Bratislava Region	Other districts of Slovakia
Maximum intensity of extraordinary investment aid	15 %	35 %

Maximum aid intensity of extraordinary investment aid shall increase by 20 percentage points of GGE for micro and small enterprises, and by 10 percentage points of GGE for medium-sized enterprises.



EXTRAORDINARY INVESTMENT AID ELIGIBILITY CONDITIONS

In order to be eligible for extraordinary investment aid, the following minimum conditions must be fulfilled.

Values of conditions for the provision of extraordinary investment aid

	Districts of Bratislava Region	Other districts of Slovakia
Minimum investment (EUR)	20 000 000	10 000 000
Share of new technologies	60 %	60 %

ELIGIBLE COSTS - INVESTMENT COSTS ONLY

- 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;
- incurred to lease fixed assets in the form of machinery, devices and equipment.

FORMS OF INVESTMENT AID AND MAXIMUM AMOUNTS OF EXTRAORDINARY INVESTMENT AID

Forms of Investment Aid

- Grant for eligible costs - see page 8.
- Income tax relief - see page 8.
- 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 - see page 8.

The amounts of the various forms of extraordinary investment aid must not exceed the values shown in the table below.

Maximum amounts of forms of extraordinary investment aid

	Districts of Bratislava Region	Other districts of Slovakia
Maximum amount of extraordinary aid	EUR 150 000 000	EUR 350 000 000
Grant for eligible costs	15 %	35 %
Income tax relief	15 %	35 %
Favourable transfer of immovable property	100 %	100 %
Favourable lease of immovable property	90 %	90%

CLEAN TECHNOLOGIES SECTORS

These are areas of industrial production focused on:

• the manufacture of final products,

• the manufacture of components – see p. 28, which may also be produced from secondary raw materials,

• the production or recovery of critical raw materials needed for the manufacture of the products referred to in the preceding points – see p. 28.

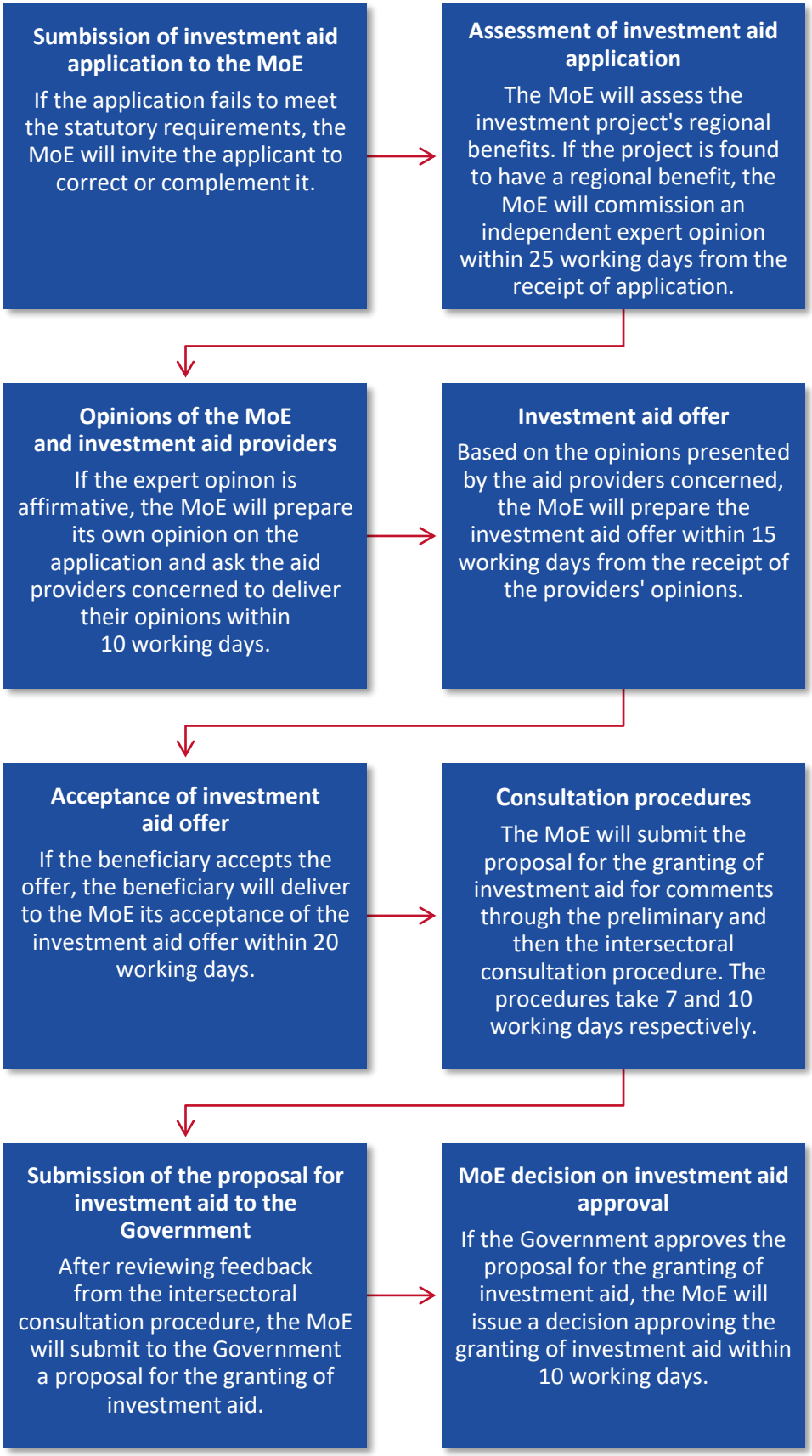
Clean Technologies Sectors	**Main specific components**
Solar technologies	Photovoltaic technologies (PV) grade polysilicon, PV grade silicon ingots or equivalent, PV wafers or equivalent, PV cells or equivalent, Solar glass, PV modules, PV inverters, PV trackers and their specific mounting structures Concentrated solar power (CSP) reflectors, CSP trackers and their specific mounting structures, CSP receivers (point or line) Solar thermal collectors (including flatplate, evacuated tube, concentrating systems and air collectors), Solar thermal absorbers, Solar glass, Solar thermal trackers and their specific mounting structures.
Onshore wind and offshore renewable technologies	Nacelles (assembly), Rotor hubs, Main, yaw and pitch bearings, Direct drive drivetrains (including generator) and/or gearbox drivetrains (including generator), Permanent magnets of wind turbines, Gearboxes of wind turbines, Blades, Towers, Foundations / floaters.
Battery and energy storage technologies	Battery packs, Battery modules, Battery cells, Cathode active materials, Anode active materials, Electrolytes, Separators, Current collectors (including thin copper, aluminium, nickel and carbon foils), Battery management systems (BMS), Battery thermal management systems (BTMS), Electrolytes, Separators, Collectors, Electrode plates, Reversible hydro turbines and pump runners, Distributors with guide vanes, Sensible heat storage and latent heat storage mediums (including phase change materials and molten salts), Thermochemical storage materials.
Heat pumps and geothermal energy technologies	Heat pumps, Four-way valves, Scroll compressors / heat pump rotary compressors Heat exchangers resistant to geothermal corrosive operating conditions, Submersible pumps resistant to geothermal corrosive operating conditions.
Hydrogen technologies	Stacks, Separators (diaphragm or membranes tailored for water electrolysis), Bipolar plates and end plates, Electrodes Stacks, Membrane electrode assemblies (3-layer) / catalyst-coated membranes, porous transport layers / gas diffusion layers, Bipolar plates and end plates.

Clean Technologies Sectors	**Main specific components**
	Hydrogen compressors, Hydrogen refuelling stations, Pipelines for hydrogen transmission and distribution Onboard hydrogen storage tanks, Hydrogen stationary storage tanks Ammonia crackers.
Sustainable biogas and biomethane technologies	Anaerobic digesters / fermentation tanks, Biomethane upgrading units.
CCS technologies	CO2 compressors.
Electricity grid technologies	Cables and lines for electricity transmission and distribution, and cables connecting net-zero technologies to the electricity grid (overhead lines, underground and undersea cables, including HVDC and HVAC), Switchgears, Circuit breakers, Protection relays, Power transformers, Disconnectors, Busbar systems, Electric cabinets, Offshore substations, Inverters, Converters, Electricity transmission and distribution towers, Electrical conductors (including advanced conductors and high-temperature superconductors), Insulators, Electrical conductors (including advanced conductors and high-temperature superconductors), Insulators, Power transformers, Transformer cores, Transformer windings, Transformer tap changers. Electric vehicle supply equipment, Shore-side electricity supply equipment, Electric air transport supply equipment, High- and medium-voltage power electronics equipment and components (including DC technology), Flexible alternating current transmission system (FACTS) technologies, Smart meters / advanced metering and control infrastructures.
Nuclear fission energy technologies	Fuel elements, Reactor vessels, Primary piping and valves, Steam turbines, Steam generators, Safety systems, Monitoring, instrumentation and control systems, Centrifuges, Gas handling and flow control systems, Chemical processing equipment, Waste vitrification equipment, Transportation, storage and disposal cylinders, containers and casks, Heavy water, Safety systems,

Clean Technologies Sectors	**Main specific components**
	Monitoring, instrumentation and control systems.
Sustainable alternative fuels technologies	Thermochemical, electrochemical, chemical and biochemical / biological reactors to convert biomass, recycled carbon fuels into bio-intermediates and/or syngas, Reactors and post-treatment units to convert bio-intermediates and/or syngas and recycled carbon fuels into sustainable alternative fuels.
Hydropower technologies	Hydro turbine runners, Distributors with guide vanes.
Other renewable energy technologies	Pellet dies, Briquetting compaction chambers.
Energy system-related energy efficiency technologies	Energy management systems (EMS), Building automation systems (BAS), Automated demand response (ADR), Variable speed drives, ORC (Organic Rankine cycle) turbines.
Renewable fuels of non-biological origin	Reactors to convert H2 and CO2 or N2 into syngas or alcohols, Reactors to convert syngas or alcohols into RFNBOs.
Biotech climate and energy solutions	Microorganisms and microbial strains (including but not limited to bacteria, yeasts, microalgae, fungi and archaea) that are used to pretreat and convert feedstock into biofuels, recycled carbon fuels and renewable fuels, bio-based and recycled carbon chemicals, biopolymers, bio-based materials and bio-based products, Enzymes (including but not limited to amylase and cellulase) that are used to pretreat and convert feedstock into biofuels, bio-based chemicals, bio-based materials and bio-based products, or that are used to catalyse reactions in chemical processes, Biopolymers.
Transformative industrial technologies for decarbonisation	Graphite or carbon electrodes for electric furnaces, Flash calciners, Industrial electric boilers, Industrial induction heaters / furnaces, Industrial induction coils, Industrial infrared heaters / furnaces, Industrial infrared emitters, Industrial microwave heaters / furnaces, Industrial magnetrons, Industrial radio-wave heaters / furnaces, Radio frequency generators, Industrial resistive heaters / furnaces, Molybdenum electrodes for electric furnaces.
CO2 transport and utilisation technologies	CO2 compressors, CO2 electrolysers.

Clean Technologies Sectors	**Main specific components**
Wind and electric propulsion technologies for transport	Transport propulsion electric motors, Permanent magnets of transport, electric motors, Transport battery packs, Transport fuel cells, Transport inverters, Electric propulsion high voltage power distribution units, Onboard chargers, Onboard hydrogen storage tanks.
Other nuclear technologies	

AID APPROVAL PROCESS



DISTRICTS

District		Admin. Region	Region
Bánovce nad Bebravou	BN	Trenčiansky	WS
Banská Bystrica	BB	Banskobystrický	CS
Banská Štiavnica	BS	Banskobystrický	CS
Bardejov	BJ	Prešovský	ES
Bratislava	BA	Bratislavský	WS
Brezno	BR	Banskobystrický	CS
Bytča	BY	Žilinský	CS
Čadca	CA	Žilinský	CS
Detva	DT	Banskobystrický	CS
Dolný Kubín	DK	Žilinský	CS
Dunajská Streda	DS	Trnavský	WS
Galanta	GA	Trnavský	WS
Gelnica	GL	Košický	ES
Hlohovec	HC	Trnavský	WS
Humenné	HE	Prešovský	ES
Ilava	IL	Trenčiansky	WS
Kežmarok	KK	Prešovský	ES
Komárno	KN	Nitriansky	WS
Košice	KE	Košický	ES
Košice-okolie	KS	Košický	ES
Krupina	KA	Banskobystrický	CS
Kysucké Nové Mesto	KM	Žilinský	CS
Levice	LV	Nitriansky	WS
Levoča	LE	Prešovský	ES
Liptovský Mikuláš	LM	Žilinský	CS
Lučenec	LC	Banskobystrický	CS
Malacky	MA	Bratislavský	WS
Martin	MT	Žilinský	CS
Medzilaborce	ML	Prešovský	ES
Michalovce	MI	Košický	ES
Myjava	MY	Trenčiansky	WS
Námestovo	NO	Žilinský	CS
Nitra	NR	Nitriansky	WS
Nové Mesto nad Váhom	NM	Trenčiansky	WS
Nové Zámky	NZ	Nitriansky	WS
Partizánske	PE	Trenčiansky	WS

District		Admin. Region	Region
Pezinok	PK	Bratislavský	WS
Piešťany	PN	Trnavský	WS
Poltár	PT	Banskobystrický	CS
Poprad	PP	Prešovský	ES
Považská Bystrica	PB	Trenčiansky	WS
Prešov	PO	Prešovský	ES
Prievidza	PD	Trenčiansky	WS
Púchov	PU	Trenčiansky	WS
Revúca	RA	Banskobystrický	CS
Rimavská Sobota	RS	Banskobystrický	CS
Rožňava	RV	Košický	ES
Ružomberok	RK	Žilinský	CS
Sabinov	SB	Prešovský	ES
Senec	SC	Bratislavský	WS
Senica	SE	Trnavský	WS
Skalica	SI	Trnavský	WS
Snina	SV	Prešovský	ES
Sobrance	SO	Košický	ES
Spišská Nová Ves	SN	Košický	ES
Stará Ľubovňa	SL	Prešovský	ES
Stropkov	SP	Prešovský	ES
Svidník	SK	Prešovský	ES
Šaľa	SA	Nitriansky	WS
Topoľčany	TO	Nitriansky	WS
Trebišov	TV	Košický	ES
Trenčín	TN	Trenčiansky	WS
Trnava	TT	Trnavský	WS
Turčianske Teplice	TR	Žilinský	CS
Tvrdošín	TS	Žilinský	CS
Veľký Krtíš	VK	Banskobystrický	CS
Vranov nad Topľou	VT	Prešovský	ES
Zlaté Moravce	ZM	Nitriansky	WS
Zvolen	ZV	Banskobystrický	CS
Žarnovica	ZC	Banskobystrický	CS
Žiar nad Hronom	ZH	Banskobystrický	CS
Žilina	ZA	Žilinský	CS

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

IMPORTANT CONTACTS

Ministry of Economy
Mlynské nivy 44/a
827 15 Bratislava
Slovak Republic
Tel.: +421 2 4854 1111
investicie@mhsr.sk
www.mhsr.sk

Ministry of Finance
Štefanovičova 5
817 82 Bratislava
Slovak Republic
Tel.: +421 2 5958 1111
info@mfsr.sk
www.mfsr.sk

Slovak Investment and Trade Development Agency (SARIO)
Mlynské nivy 44/b
821 09 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

European Programmes Section
Department of Investments and Industrial Parks
Tel: + 421 2 4854 1605
www.mhsr.sk/podpora-investicii/
podpora-investicii