

# The amendment to the Act on Investment Incentives

Effective from 1<sup>st</sup> May 2015

1 EUR = app. CZK 27,5

Type of activity	Types of Investment Incentives		Eligibility criteria		Eligible costs	Maximum intensity of support for large enterprises
	Investment	Strategic investment	Investment	Strategic investment		
<b>Manufacturing industry</b>	<p>Corporate income tax relief for a period of 10 years</p> <p>Cash grant for job creation up to the amount of CZK 300,000</p> <p>Cash grant for training and retraining up to the amount of 50 % of training costs</p> <p>Property tax exemption for a period of 5 years in special industrial zones</p>	<p>Except the standard incentives:</p> <p>Cash grant for acquisition of assets up to 10 % of eligible costs (max. CZK 1,5 bil.)</p>	<p>Minimum investment of CZK 50 – 100 million depending on the region of which at least 50% must be invested in new machinery</p> <p><b>and at the same time</b></p> <p>creation of at least 20 new jobs</p>	<p>Minimum investment of CZK 500 million of which at least 50% must be invested in new machinery</p> <p><b>and at the same time</b></p> <p>creation of at least 500 new jobs</p>	Assets, whereas new machinery must comprise 50% of eligible costs	25% of eligible costs, except Prague
<b>Technology centres (R&amp;D)</b>	<p>Corporate income tax relief for a period of 10 years</p> <p>Cash grant for job creation up to the amount of CZK 300,000</p> <p>Cash grant for training and retraining up to the amount of 50 % of training costs</p> <p>Property tax exemption for a period of 5 years in special industrial zones</p>	<p>Except the standard incentives:</p> <p>Cash grant for acquisition of assets up to 10 % of eligible costs (max. CZK 0,5 bil.)</p>	<p>Minimum investment of CZK 10 million of which at least 50% must be invested in new machinery</p> <p><b>and at the same time</b></p> <p>creation of at least 20 new jobs</p>	<p>Minimum investment of CZK 200 million of which at least 50% must be invested in new machinery</p> <p>and at the same time</p> <p>creation of at least 100 new jobs</p>	<p>Assets, whereas new machinery must comprise 50% of eligible costs</p> <p><b>or</b></p> <p>Two years' wage costs of newly created jobs</p>	25% of eligible costs, except Prague
<b>Business support services centres</b>	<p>Corporate income tax relief for a period of 10 years</p> <p>Cash grant for job creation up to the amount of CZK 300,000</p> <p>Cash grant for training and retraining up to the amount of 50 % of training costs</p> <p>Property tax exemption for a period of 5 years in special industrial zones</p>	X	<p>Creation of new jobs:</p> <p>SW/IT development – 20 shared service centre – 70 high-tech repair centre – 70 data centre – 20 customer support centre – 500</p>	X	<p>Assets, whereas new machinery must comprise 50% of eligible costs</p> <p><b>or</b></p> <p>Two years' wage costs of newly created jobs</p>	25% of eligible costs, except Prague

## Job Creation, Training and Retraining Grants

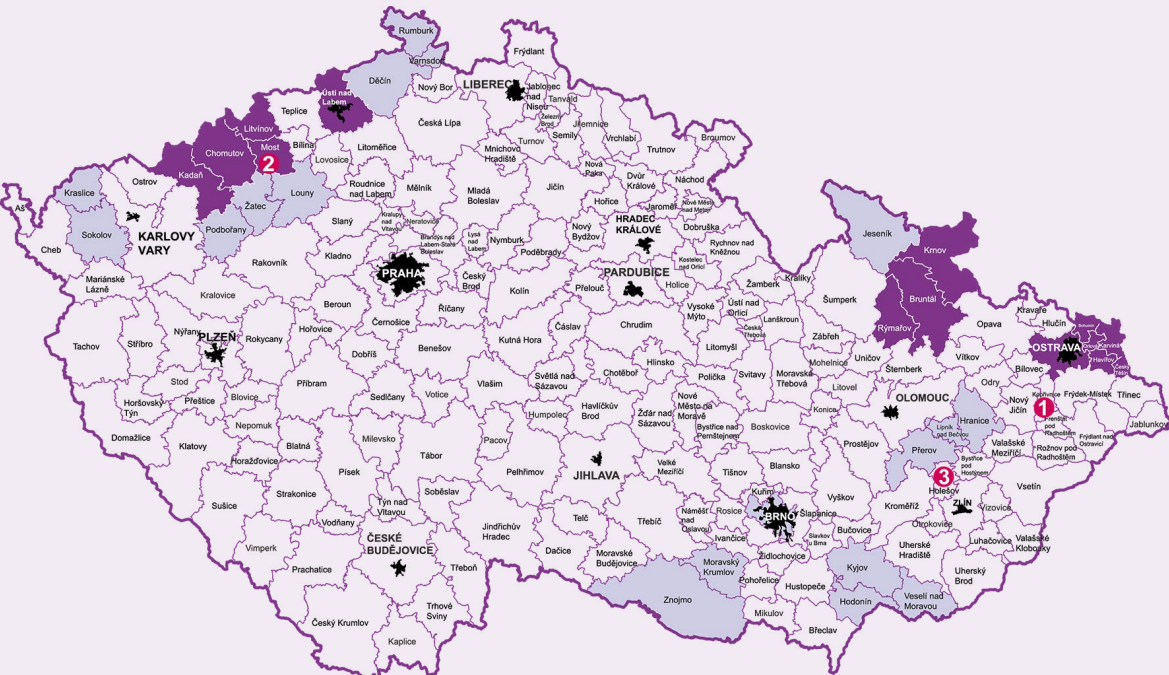
Region	Job Creation	Training/Retraining
■ Region (SIZ)	300,000 CZK	-
■ Region	200,000 CZK	50%
□ Region	100,000 CZK	25%

Valid from July 1 to December 31, 2016

Retraining grants can be increased by 20% for small-sized enterprises and by 10% for medium-sized enterprises.

### Region (Special Industrial Zone)

1. Ostrava-Mosnov
2. Most-Joseph
3. Holesov



## Specification of Regions Based on Minimum Investment

■ Regions and Special Industrial Zones	CZK 50 mil.
□ Regions	CZK 100 mil.

### Legend to the Map

1. Bílina, 2. Bílovec, 3. Bohumín, 4. Broumov, 5. Bruntál, 6. Bystrice nad Pernštejnem, 7. Česká Třebová, 8. Český Tešín, 9. Děčín, 10. Frýdlant, 11. Havířov, 12. Hodonín, 13. Cheb, 14. Chomutov, 15. Jeseník, 16. Kadaň, 17. Karviná, 18. Konice, 19. Králupy, 20. Kraslice, 21. Kravaře, 22. Krnov, 23. Kyjov, 24. Lipník nad Bečvou, 25. Litvínov, 26. Louny, 27. Mikulov, 28. Moravská Třebová, 29. Moravské Budějovice, 30. Moravský Krumlov, 31. Most, 32. Nový Bor, 33. Odry, 34. Orlová, 35. Ostrava, 36. Ostrov, 37. Podbořany, 38. Přerov, 39. Rumburk, 40. Rýmařov, 41. Sokolov, 42. Stříbro, 43. Svitavy, 44. Šternberk, 45. Šumperk, 46. Tanvald, 47. Teplice, 48. Uničov, 49. Ústí nad Labem, 50. Valašské Klobouky, 51. Varnsdorf, 52. Veselí nad Moravou, 53. Vítkov, 54. Vsetín, 55. Zábřeh, 56. Znojmo, 57. Zatec

