






Act on Investment Incentives

Valid from 1st May 2015

1 EUR = app. CZK 26

Type of activity	Types of Investment Incentives		Eligibility criteria		Eligible costs	Maximum intensity of support for large enterprises
	Investment	Strategic investment	Investment	Strategic investment		
<p>Manufacturing industry</p> 	<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>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>and at the same time</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>and at the same time</p> <p>creation of at least 500 new jobs</p>	<p>Assets, whereas new machinery must comprise at least 50% of eligible costs</p>	<p>25% of eligible costs, except Prague</p>
<p>Technology centres (R&D)</p> 	<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>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>and at the same time</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 at least 50% of eligible costs</p> <p>or</p> <p>Two years' wage costs of newly created jobs</p>	<p>25% of eligible costs, except Prague</p>
<p>Business support services centres</p> 	<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>X</p>	<p>Creation of new jobs:</p> <p>SW/IT development–20</p> <p>shared service centre–70</p> <p>high-tech repair centre–70</p> <p>data centre–20</p> <p>customer support centre–500</p>	<p>X</p>	<p>Assets, whereas new machinery must comprise at least 50% of eligible costs</p> <p>or</p> <p>Two years' wage costs of newly created jobs</p>	<p>25% of eligible costs, except Prague</p>



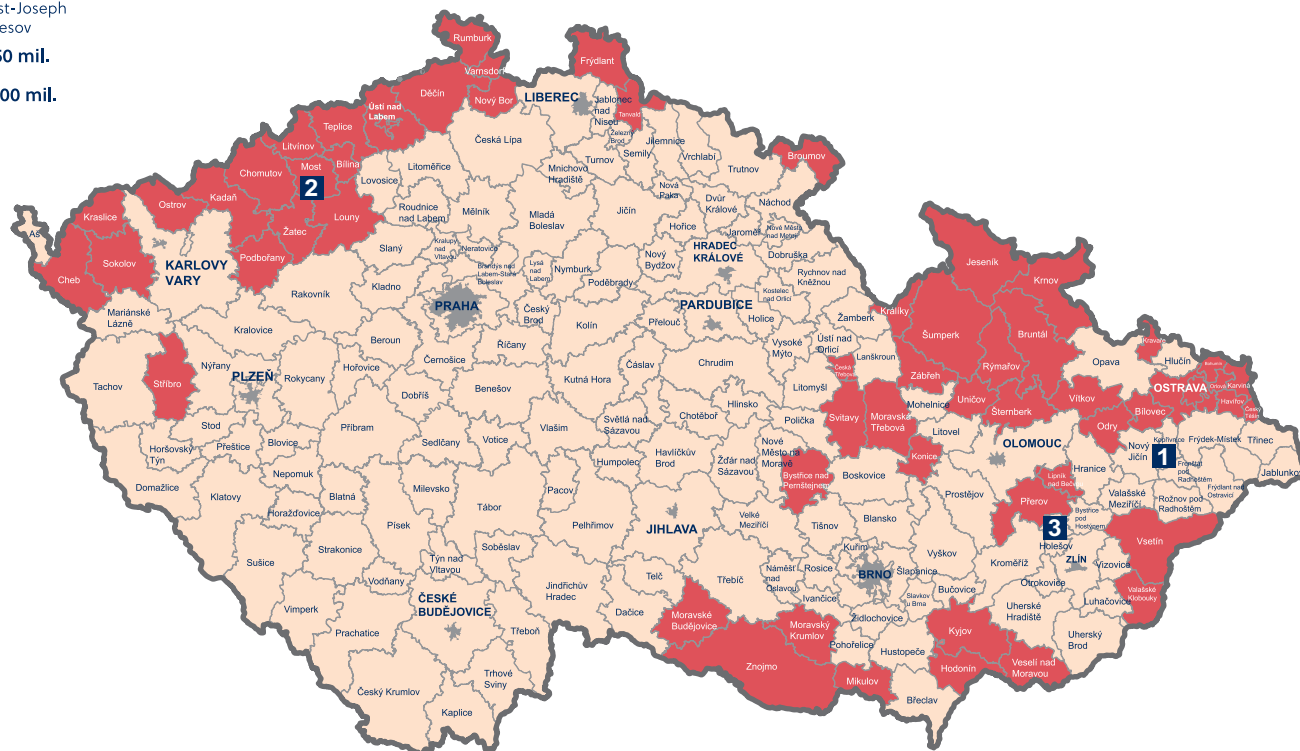
Minimum Investment in Regions

■ CZK 50 mil. – Special Industrial Zones

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

■ CZK 50 mil.

■ CZK 100 mil.



Job Creation, Training and Retraining Grants

Valid from 1st July to 31st December 2017.

■ CZK 300 ths. – Special Industrial Zones

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

■ CZK 200 ths. per 1 new job, 50% training

■ CZK 100 ths. per 1 new job, 25% training

