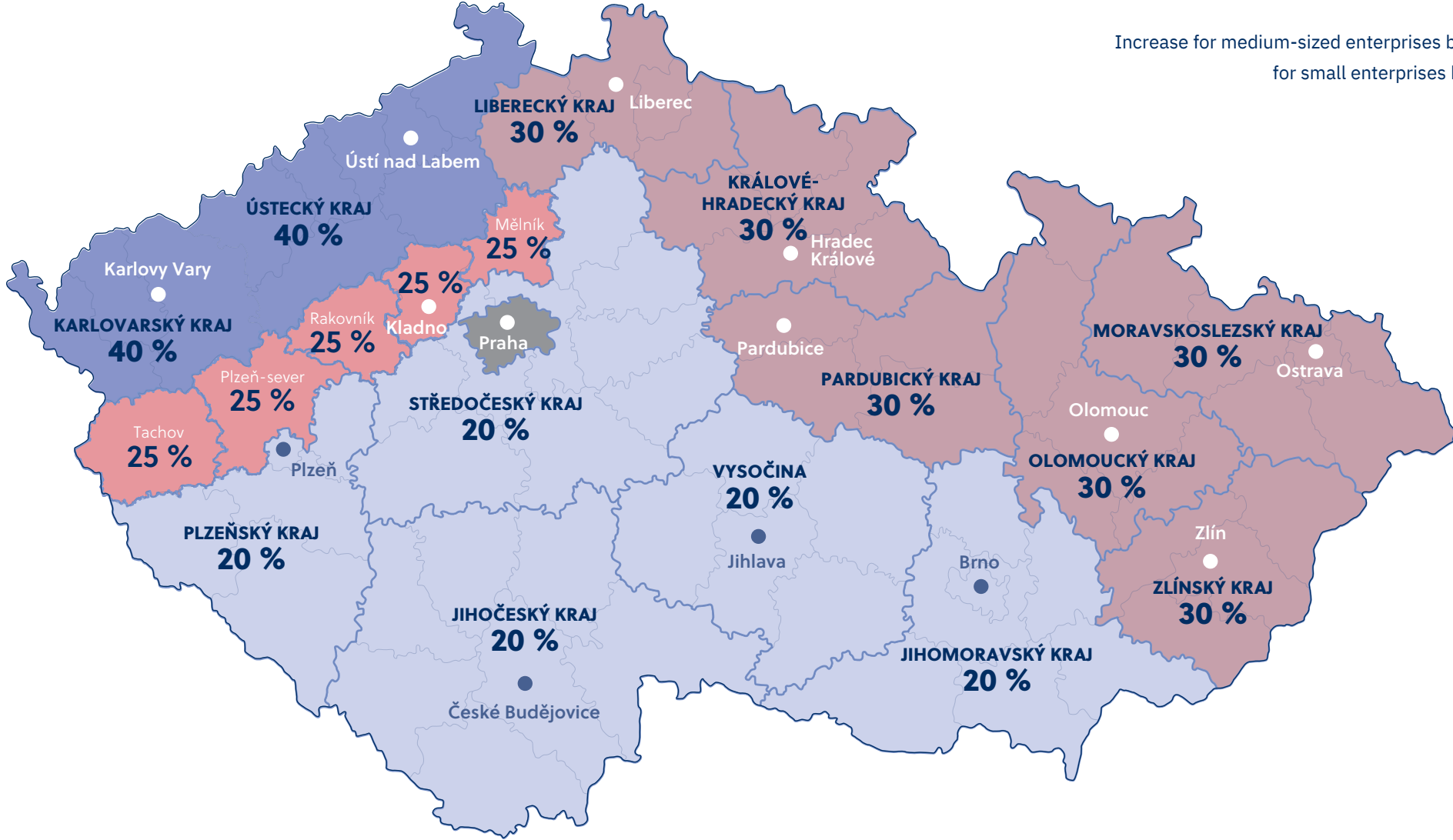


Investment incentives for technology centres and business support services centres in the Czech Republic

Type of investment	Qualification conditions			Forms of Investment incentives			Eligible costs	Maximum aid intensity for a large enterprises	Maximum aid intensity for a medium-sized enterprises	Maximum aid intensity for a small enterprises	Expansion
	Large enterprises	Medium-sized enterprises	Small enterprises	Large enterprises	Medium-sized enterprises	Small enterprises					
Technology centres (R&D)	Investment in assets in the minimum amount of CZK 10 million, of which at least half in new machines and creation of at least 20 new jobs.	Investment in assets in the minimum amount of CZK 5 million, of which at least half in new machines and creation of at least 10 new jobs.	Investment in assets in the minimum amount of CZK 2.5 million, of which at least half in new machines and creation of at least 10 new jobs.	Corporate income tax relief for a period of 10 years Cash grant in the amount of CZK 200,000 for each newly created job Cash grant for training employees in the amount of 50% of training costs	Corporate income tax relief for a period of 10 years Cash grant in the amount of CZK 200,000 for each newly created job Cash grant for training employees in the amount of 60% of training costs	Corporate income tax relief for a period of 10 years Cash grant in the amount of CZK 200,000 for each newly created job Cash grant for training employees in the amount of 70% of training costs	Long-term tangible and intangible assets (e.g. land, building, new machines) or gross wages of employees in newly created positions for a period of 24 months	20 - 40 % of invested eligible costs, Prague 0%	30 - 50 % of invested eligible costs, Prague 0%	40 - 60 % of invested eligible costs, Prague 0%	Only new economic activity in: Plzeň, Central Bohemia, South Bohemia, Vysočina, South Moravia region
Strategic Technology centres (R&D)	Investment in assets in the minimum amount of CZK 200 million, of which at least half in new machines and creation of at least 70 new jobs.			Corporate income tax relief for a period of 10 years Cash grant in the amount of CZK 200,000 for each newly created job Cash grant for training employees in the amount of 50% of training costs Cash grant on capital investment in the amount of up to 20% of eligible costs (max. CZK 0.5 billion)	Corporate income tax relief for a period of 10 years Cash grant in the amount of CZK 200,000 for each newly created job Cash grant for training employees in the amount of 60% of training costs Cash grant on capital investment in the amount of up to 20% of eligible costs (max. CZK 0.5 billion)	Corporate income tax relief for a period of 10 years Cash grant in the amount of CZK 200,000 for each newly created job Cash grant for training employees in the amount of 70% of training costs Cash grant on capital investment in the amount of up to 20% of eligible costs (max. CZK 0.5 billion)					
Business support services centres	Job creation • software development centre - 20 • data centre - 20 • high-tech repair centre - 50 • shared-services centre - 70	Job creation • software development centre - 10 • data centre - 10 • high-tech repair centre - 25 • shared-services centre - 35	Job creation • software development centre - 10 • data centre - 10 • high-tech repair centre - 25 • shared-services centre - 35	Corporate income tax relief for a period of 10 years							
	Services must be provided in min. 3 states										
Strategic high-tech repair centres	Investment of min. CZK 200 million in assets, of which half in new machines and concurrently with the creation of at least 100 new jobs			Corporate income tax relief for a period of 10 years Cash grant on capital investment in the amount of up to 20% of eligible costs (max. CZK 0.5 billion)							
	Services must be provided in min. 3 states										

State aid for large enterprises



Increase for medium-sized enterprises by 10 p.p.,
for small enterprises by 20 p.p.