# Investment incentives in the Czech Republic for large companies

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<td><strong>Technology centres (R&amp;D)</strong></td>
<td>Minimum investment of CZK 10 million of which at least half must be invested in new machinery and at the same time: - Creation of at least 20 new jobs</td>
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<td>Corporate income tax relief for a period of 10 years</td>
<td>Minimum investment of CZK 5 million of which at least half must be invested in new machinery and at the same time: - Creation of at least 10 new jobs</td>
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<td><strong>Business support services centres</strong></td>
<td>Creation of new jobs: - SWIT development – 20 - data centre – 20 - high-tech repair centre – 50 - shared service centre – 70</td>
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<td>Medium company: 35% of eligible costs Small company: 45% of eligible costs Prague: 0%</td>
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<td><strong>Manufacturing industry</strong></td>
<td>Minimum investment of CZK 50/100 million depending on the region (see the map) of which at least half must be invested in new machinery plus fulfillment of high-added value condition in developed regions - Min. 80% of employees have at least average wage in the region and at the same time: - 10% ratio of university degree employees and active collaboration with R&amp;D institution amounting to 1% of eligible costs or - 2% ratio of R&amp;D employees or - 10% investment in machinery for R&amp;D purposes</td>
<td>Minimum investment of CZK 500 million of which at least half must be invested in new machinery and at the same time: creation of at least 500 new jobs</td>
<td>Corporate income tax relief for a period of 10 years Cash grant for job creation and training and retraining only in regions with at least 7.6% unemployment rate.</td>
<td>Corporate income tax relief for a period of 10 years</td>
<td>Minimum investment of CZK 25/50 million depending on the region (see the map) of which at least half must be invested in new machinery Attention! The condition of high-added value in developed regions applies also to SMEs.</td>
<td>Medium company: 35% of eligible costs Small company: 45% of eligible costs Prague: 0%</td>
</tr>
</tbody>
</table>

**Eligibility criteria**

- **Minimum investment of CZK 5 million** of which at least half must be invested in new machinery and at the same time:
  - Creation of at least 10 new jobs

**Type of Investment Incentives**

- **Corporate income tax relief** for a period of 10 years
- **Cash grant for job creation** in the amount of CZK 200,000
- **Cash grant for training and retraining** in the amount of 50% of training costs
- **Exception to standard incentives:**
  - Cash grant for acquisition of assets up to 20% of eligible costs (max. CZK 0.5 bil.)

**Eligibility criteria**

- Minimum investment of CZK 5 million of which at least half must be invested in new machinery and at the same time:
  - Creation of at least 10 new jobs

**Maximum intensity of support for SMEs**

- Medium company: 35% of eligible costs
- Small company: 45% of eligible costs
- Prague: 0%