# Investment incentives in the Czech Republic for large companies

## Technology centres (R&D)

<table>
<thead>
<tr>
<th>Eligibility criteria</th>
<th>Eligible costs</th>
<th>Types of Investment Incentives</th>
<th>Eligibility criteria</th>
<th>Maximum intensity of support for SMEs</th>
</tr>
</thead>
</table>
| 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 | Long-term assets, whereas new machinery must comprise at least 50% of eligible costs or  
Two years’ wage costs of newly created jobs | 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 | Except the standard incentives:  
Cash grant for acquisition of assets up to 20% of eligible costs (max. CZK 0.5 bil.) | 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 | 25% of eligible costs, 0% Prague |
| Minimum investment of CZK 200 million of which at least half must be invested in new machinery and at the same time:  
• Creation of at least 70 new jobs | High-tech repair centres only:  
Minimum investment of CZK 200 million of which at least half must be invested in new machinery and at the same time:  
• Creation of at least 100 new jobs | Corporate income tax relief for a period of 10 years | High-tech repair centres only:  
Except the standard incentives:  
Cash grant for acquisition of assets up to 20% of eligible costs (max. CZK 0.5 bil.) | Medium company: 35% of eligible costs  
Small company: 45% of eligible costs  
Prague: 0% |

## Business support services centres

<table>
<thead>
<tr>
<th>Eligibility criteria</th>
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<th>Types of Investment Incentives</th>
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<th>Maximum intensity of support for SMEs</th>
</tr>
</thead>
</table>
| Creation of new jobs:  
• SWIT development – 20  
• data centre – 20  
• high-tech repair centre – 50  
• shared service centre – 70 | Long-term assets, whereas new machinery must comprise at least 50% of eligible costs or Two years’ wage costs of newly created jobs | Corporate income tax relief for a period of 10 years | High-tech repair centres only:  
Except the standard incentives:  
Cash grant for acquisition of assets up to 20% of eligible costs (max. CZK 0.5 bil.) | Creation of new jobs:  
SWIT development – 10  
data centre – 10  
high-tech repair centre – 25  
shared service centre – 35 | Long-term assets, whereas new machinery must comprise at least 50% of eligible costs or Two years’ wage costs of newly created jobs |

## Manufacturing industry

<table>
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<tr>
<th>Eligibility criteria</th>
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<th>Types of Investment Incentives</th>
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</table>
| 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 fulfilment 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&D institution amounting to 1% of eligible costs or  
2% ratio of R&D employees or  
10% investment in machinery for R&D purposes | Long-term assets, whereas new machinery must comprise at least 50% of eligible costs or Two years’ wage costs of newly created jobs | 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 7.5% unemployment rate. | Except the standard incentives:  
Cash grant for acquisition of assets up to 10% of eligible costs (max. CZK 1.5 bil.) | 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. | Long-term assets, whereas new machinery must comprise at least 50% of eligible costs or Two years’ wage costs of newly created jobs |
Manufacturing Industry

Eligibility criteria in Regions

<table>
<thead>
<tr>
<th>Developed regions</th>
<th>Minimum investment into assets</th>
<th>High Added Value Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large company</td>
<td>mil. CZK</td>
<td>mil. €</td>
</tr>
<tr>
<td>Developed regions</td>
<td>100</td>
<td>4</td>
</tr>
<tr>
<td>Afflicted regions</td>
<td>50</td>
<td>2</td>
</tr>
<tr>
<td>Special Industrial Zones</td>
<td>50</td>
<td>2</td>
</tr>
</tbody>
</table>

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<tr>
<th>Condition</th>
<th>Large company mil. CZK</th>
<th>Large company mil. €</th>
<th>SMEs mil. CZK</th>
<th>SMEs mil. €</th>
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<td>SMEs</td>
<td>100</td>
<td>4</td>
<td>50</td>
<td>2</td>
</tr>
<tr>
<td>SMEs</td>
<td>N/A</td>
<td>50</td>
<td>25</td>
<td>1</td>
</tr>
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Source: Map data© Český úřad zeměměřický a katastrální
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