

Incentives	Form	Conditions	
VIP cash subsidy	cash, non-refundable, post-financed	Asset investment	Job creation investment
		<ul style="list-style-type: none"> <li>- <b>Developed counties</b> min. EUR 20 million investment volume and 100 new jobs (Győr-Moson-Sopron, Komárom-Esztergom, Fejér, Pest)</li> <li>- <b>Preferred counties</b> min. EUR 10 million investment volume and 50 new jobs (Vas, Zala, Veszprém, Somogy, Baranya, Tolna, Bács-Kiskun, Csongrád, Jász-Nagykun-Szolnok, Hajdú-Bihar, Heves, Borsod-Abaúj-Zemplén)</li> <li>- <b>Most preferred counties</b> min. EUR 5 million investment volume and 50 new jobs (Nógrád, Szabolcs-Szatmár-Bereg, Békés)</li> </ul>	<ul style="list-style-type: none"> <li>- <b>Developed counties</b> min. EUR 10 million investment volume and 100 new jobs (Győr-Moson-Sopron, Komárom-Esztergom, Fejér, Pest)</li> <li>- <b>Preferred and most preferred counties</b> min. EUR 10 million investment volume and 50 new jobs (Vas, Zala, Veszprém, Somogy, Baranya, Tolna, Bács-Kiskun, Csongrád, Jász-Nagykun-Szolnok, Hajdú-Bihar, Heves, Borsod-Abaúj-Zemplén, Nógrád, Szabolcs-Szatmár-Bereg, Békés)</li> </ul>
		Regional service centers	Technology-intensive investment
		<ul style="list-style-type: none"> <li>- <b>All regional areas</b> min. 50 new jobs (asset and job creation based eligibility)</li> <li>- In case of activities listed in Annex 1 of Government Decree No. 210/2014</li> </ul>	<ul style="list-style-type: none"> <li>- <b>All regional areas</b> min. EUR 30 million investment volume and the increase of base revenue or total base gross wage or the two combined by 30% within a three-year-long period (only asset based eligibility)</li> <li>- For large enterprises employing more than 250 people in Hungary.</li> </ul>
		R&D projects (throughout Hungary)	
		<p>The subsidy can only be provided for large enterprises.</p> <ul style="list-style-type: none"> <li>- min. EUR 3 million of eligible costs during a minimum one-year long and maximum three-year-long period</li> <li>- Increase of R&amp;D headcount by 25 employees: <ul style="list-style-type: none"> <li>o the employee shall work in the R&amp;D project in at least 50% of the work time</li> <li>o directly or indirectly, and</li> <li>o the ratio of employees with higher education shall reach at least 50%</li> </ul> </li> <li>- Monitoring period: min. 2 years</li> <li>- Submission of qualification from HIPO (Hungarian Intellectual Property Office)</li> </ul>	

Incentives	Form	Conditions
Job creation subsidy	cash, non-refundable, post-financed	Additional to VIP cash subsidy, min. 250 new jobs, investment in a disadvantaged area.
EU co-financed tenders	cash, non-refundable/ refundable, post financed	Specified by the tender. For further information please contact us.
Corporate tax allowance	max. 80% corporate tax allowance following the completion of the investment	<p>- <b>Non-preferred regions</b> min. EUR 10 million volume and min. 50 new jobs <i>(Western Transdanubia, Central Transdanubia, Central Hungary)</i></p> <p>- <b>Preferred regions</b> min. EUR 3.3 million volume and min. 25 new jobs <i>(Southern Transdanubia, Southern Great Plain, Northern Great Plain, Northern Hungary)</i></p>
R&D tax allowances	tax allowance	<ul style="list-style-type: none"> <li>- Corporate tax allowance regarding R&amp;D activity</li> <li>- Social contribution tax allowance regarding R&amp;D activity</li> <li>- Social contribution tax allowance regarding researchers, developers</li> </ul>
Training subsidy	cash, non-refundable, post financed	min. 50 new jobs
Workshop subsidy	cash, non-refundable, post financed	min. 50 employees with student contract
Social tax allowance	tax allowance	The tax allowance can be granted for prioritized groups up to gross wage of HUF 100 000, for researchers and developers with PhD up to gross wage of HUF 500 000, for PhD students up to gross wage of HUF 200 000.