

Research & Development Superdeduction

Companies located in Slovakia can deduct additional 100% of their R&D costs from their corporate income tax base. Goal of this preferential tax regime is to motivate companies to localize more R&D competencies in Slovakia, to create job opportunities for R&D employees and to increase overall competitiveness of Slovakia.

In order to benefit from R&D superdeduction, it is crucial to elaborate if project fills the definition of research and development, as stipulated in 'Accounting practices' (Measures of the Ministry of Finance of the Slovak Republic of 16 December 2002 no. 23054 / 2002-92). Act No. 595/2003 Coll. on Income Tax sets the legislative framework of the R&D superdeduction.

Superdeduction for research and development (R&D):

- provides an opportunity for additional deduction of 100% of costs related to R&D
- is automatically claimed in the tax return form for the respective tax period
- requires no application and shall not be subject to approval by any authority
- has no industry limitation
- is applicable throughout the whole territory of the Slovak Republic
- requires low administration (compared to other support mechanisms)

Legislative framework of R&D superdeduction:

- [§30c of Act No. 595/2003 Coll. on Income Tax](#) [1]
- [Methodical instruction on R&D superdeduction as of October 2018](#) [2] (issued by the Financial Directorate of the Slovak Republic)

In case of any questions, please contact invest@sario.sk [3].

Source URL: <https://sario.sk/en/invest-slovakia/support-investors/research-development-superdeduction>

Links

[1] <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2003/595/20220101.html>

[2] https://www.financnasprava.sk/_img/pfsedit/Dokumenty_PFS/Zverejnovanie_dok/Dane/Metodicke_pokyny/Priame_dane_uct/2018/2018.10.10_MP_vyskum_par30c.pdf

[3] <mailto:invest@sario.sk>