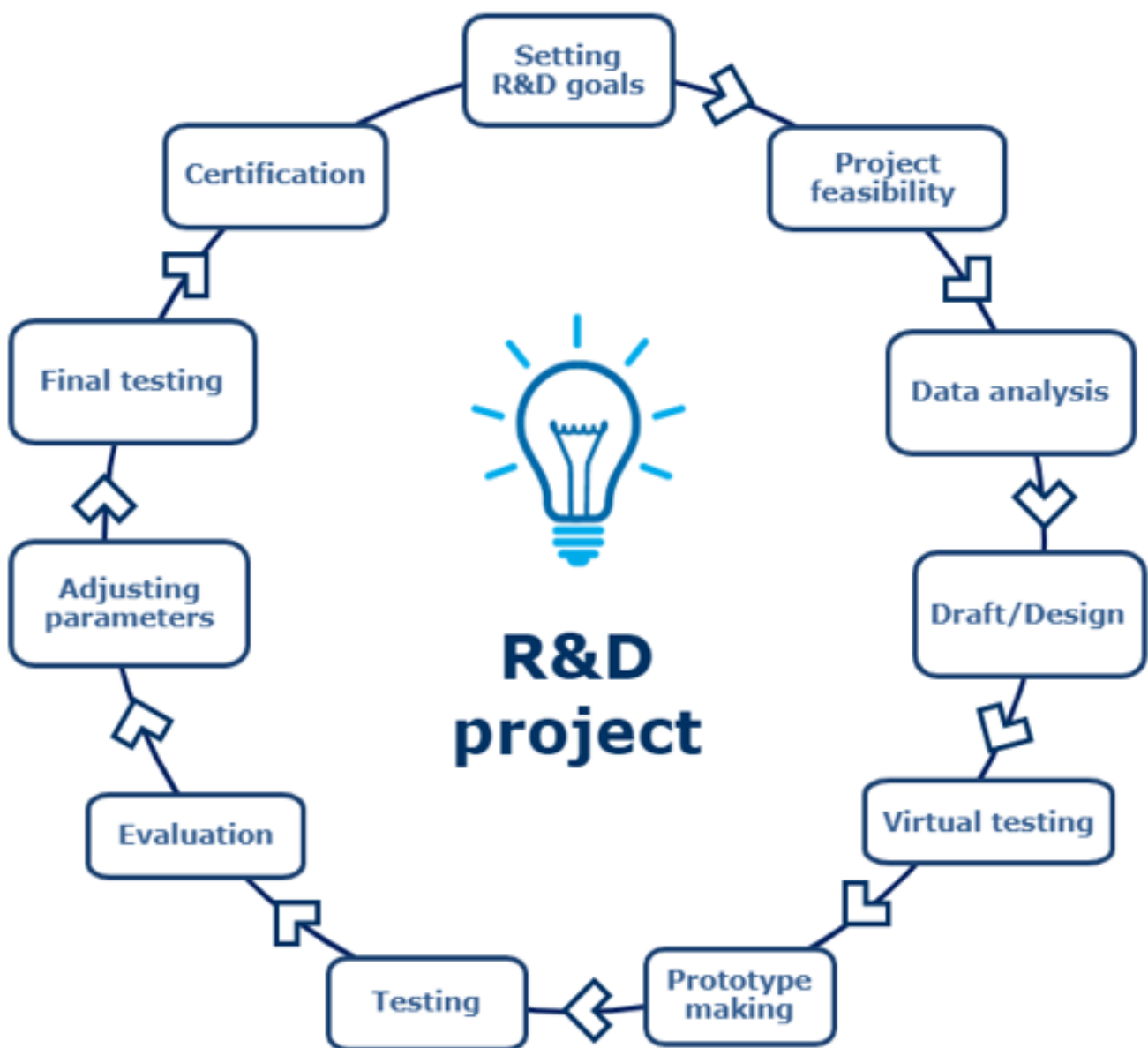


## Research & Development superdeduction

In order to motivate companies to spend more on research and development, create more jobs for professionals as well as to increase competitiveness, the Slovak Republic has introduced a superdeduction tool for research and development - special tax regime enabling additional deduction of R&D costs.

**Superdeduction is applicable to all phases and all types of R&D.**

### R&D PROJECT PHASES / PROJECT CYCLE



Superdeduction for research and development (R&D):

- Provides the opportunity for additional deduction of 200% of costs related to R&D

## Research & Development superdeduction

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- It is automatically claimed in the tax return for the tax period
- Requires no application and shall not be subject to approval by any authority
- No industry limitation
- It is applicable throughout the territory of the Slovak Republic

Legislation 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 \(issued by the Financial Directorate of the Slovak Republic\)](#) [2] - only in Slovak language

In case of any questions, please do not hesitate to contact us at [invest@sario.sk](mailto:invest@sario.sk) [3].

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

### Links

[1] <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2003/595/20200101#predpis.cast-piata>

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

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