Abstract
Tax incentives are a tool of regional policy. When providing investment incentives, conditions for their provision must be clearly defined. It is necessary to coordinate investment incentives at the state level with redistribution of EU funds. The criteria for the provision of investment incentives must correspond with the main objectives of regional policy.

The aim of this contribution is to analyze the tax incentives in the tax systems in the countries of the Visegrad Four (V4). The introductory part is the theoretical definition of tax and tax incentives. The analytical part is devoted to the analysis of tax incentives in the form of investment incentives provided in the Slovak Republic in the period 2002–2016.

The results of the contribution constructed on the basis of the comparison detail the conditions for the granting of tax incentives for research and development in the V4 countries depending on the individual requirements and conditions of the countries themselves, systems, valid legislation, etc., which differentiate each other and at the same time compete in a certain way, compete with the funds of foreign investors.

Keywords
- tax incentives
- tax policy
- Visegrad Group

JEL Classification
- H25
- H21
- H20

INTRODUCTION
Taxes are a very important source of state revenue for the state budget, therefore each state should be particularly cautious when compiling its tax legislation. It is the right of every state to be able to determine its own conditions for the collection of taxes from taxpayers, and now it is also necessary to forget about the environmental aspect of taxes and the possibilities of foreign investments. According to Čuchrová et al. (2016), "Closet environment includes specifically business environment such as customers’ needs, behavior of competitors and suppliers, development of macroeconomic conditions (monetary and fiscal policies, legislation, tax system, possibilities of foreign investments, environmental requirements, etc.)" (pp. 180-191).

One of the possibilities to make the country more attractive and to attract more investors is granting of tax incentives in various forms of tax relief, levies, exemptions, etc. Tax incentives or tax reliefs are currently the part of the Slovak Republic’s regional aid and are aimed at supporting the investment. They are subject to Act No. 565/2001 Coll. on investment aid. It determines the main criteria that must be met by the applicant for investment incentives and defines the mechanism for their approval and provision. This Act is in accordance with the Constitution of the Slovak Republic, in particular with Act No. 231/1999 Coll. on state aid, with Act No. 595/2003 Coll. on income taxes and Act No. 387/1996 Coll. on employment (Ballabášová, 2015, p. 82).
1. TAX INCENTIVES

Tax incentives are also called tax reliefs, tax credits, tax benefits, perhaps even temporary tax breaks. As we have mentioned above, taxes fulfill several state functions. One of them is a stimulating function. Taxpayers perceive this duty as harm, and are therefore willing to do anything to restrict it. Therefore, the state provides various forms of tax savings, direct subsidy, reliefs, of which enterprise reduces the tax liability, e.g. allowing entrepreneurs to reduce the tax base on income of business loss, provision of tax breaks (i.e. reducing the tax to a person who fulfils certain conditions). There are also negative tax incentives, e.g. high taxation of alcoholic beverages, cigarettes, by which the state seeks to regulate consumption and protect the health of consumers (Vančurová, Láchová, 2014, p. 391).

Tax incentives or tax reliefs are part of regional aid in Slovakia with a focus on investment support. They are subject to Act No. 565/2001 Coll. on investment aid and amending and supplementing of certain acts. Aid under Act on investment aid is provided in the form of tax incentives by the Act on investment aid (Figure 1.)

For example, among the tax incentives can be included (Hamurová, Kubátová, 2006, p. 36):

a. Application of flat-rate expenditure – the possibility of applying the expenditure incurred to achieve, secure and maintain income in two ways:

1. in a true, documented and enforceable amount;
2. by paying flat-rate expenditure – 40% of entrepreneurial income and other self-employed activity, which in 2016 was up to 5,040 Euro per year, 420 Euro per month. From January 1, 2017, there is the change in the increase of flat-rate expenditure to 60% of the total income, max. 20,000 Euro per year, the monthly ceiling is abolished.

b. Tax reduction by dividing the tax base (only at the progressive tax rate):

1. with a co-owner in respect of a certain matter – income and expenditure based on co-ownership are divided by the co-ownership shares, thereby their tax progressivity is reduced;
2. with a participant in the association – income and expenditure generated in this joint venture will be distributed among the participants according to pre-specified ratio, thereby also their tax progressivity is reduced;
3. with assisting persons – income and expenditure may be distributed to a person living with a businessman in one household, with the intention of reducing tax progressivity.

Source: Act No. 565/2001 Coll. on income tax.

![Figure 1. Tax incentives by the Act on investment aid](image-url)
c. **Deduction of non-taxable parts of the tax base** – the tax burden can also be reduced by non-taxable parts of the tax base, such as the non-taxable minimum, deduction for dependent children, deduction for a dependent wife, complementary retirement savings, special saving, etc.

d. **Application of tax reliefs** – can be considered as a positive tax incentive due to the reduction of tax liability. Petrenka (2003, p. 131) divides them into standard (e.g. by income tax relief per person taxpayer) and non-standard (tax evasions at interest, costs). They have two significant impacts, namely on the tax incomes of the state budget, and secondly, they distort market competition by preferring selected companies. Tax reliefs can be achieved, for example, by the employment of workers with changed working capacity and handicapped persons.

e. **Application of tax depreciation**

f. **Possibility to deduct the tax loss** – it is also possible to deduct the tax loss, which occurred in the previous tax periods, in which the taxpayer showed the tax base and tax for the first time since its establishment. Tax loss may be deducted equally for no more than 4 consecutive tax periods, but only from the tax base on corporate income, or from other self-employed activity. Tax loss can’t be deducted, for example, from the rental income or capital assets.

g. **Income exempt from taxation** – includes income exempt from taxation in the context of supporting environmental projects, sale of non-business property, some lottery winnings, allowances and benefits of health and social security, etc.

h. **Tax bonuses** – it is amount which reduces tax by achieving certain conditions according to tax law, for a child in year 2017, it is 21,41 Euro per month.

i. **Tax incentives for research and development** – since January 1, 2015, the amendment to the Act on income tax introduced a new type of tax benefit, so called “super-deduction”, for taxpayers performing research and development. It consists in deducting expenditure (costs) for research and development from the tax base. Results of research and development are expenditure (costs) that are part of the economic result and are eligible for a re-deduction from the tax base reduced by the tax loss in the amount of 25%. Concretely, 25% of the actual costs for research and development, 25% of labor costs, newly enrolled graduates of secondary and higher education institutions and 25% of the year-on-year increase in the cost for research and development.

The Ministry of Economy of the Slovak Republic presents the classification of fiscal investment incentives, which in practice are most often used and which are illustrated in Table 1 (Vidová, 2014, pp. 57-65).

### Table 1. Classification of investment incentives

| Fiscal investment incentives                          |
|-------------------------------------------------------|
| **Based on profit**                                   |
| Reduction of corporate income tax, tax breaks, the possibility to write off losses in the tax break period later, in the event of making a profit |
| **Based on capital investment**                        |
| Accelerated depreciation                               |
| **Based on labor force**                               |
| Reduced social security contributions, deductions from taxable income depend on the number of employees or other expenditure relating to employment |
| **Based on sale of products**                          |
| Reduction of corporate income tax based on the quantity of products sold |
| **Based on value added tax**                           |
| Reduction of value added tax, acquisition of a contribution dependent on the significance of production |
| **Based on specific expenditure**                      |
| Reduction of corporate income tax based for example on marketing or advertising expenditure |
| **Based on import**                                    |
| The exemption from import duties on capital goods, equipment, mineral resources and other inputs related to the production process |
| **Based on export**                                    |
| Related to output, e.g. exemption from export taxes, favorable tax treatment of export, reduction of corporate income tax on foreign activities, tax advantages on domestic sales in the case of export, related to inputs, e.g. a favorable tariff treatment, an advantage of import duties on material or suppliers |

Source: Vidová (2014, pp. 57-65).
2. RESULTS

This part of the paper focuses on the conditions of tax incentives in the form of investment incentives granted in the Slovak Republic and in other V4 countries (Czech Republic, Hungary, Poland). In the end we focused on investment incentives in the field of research and development in selected countries.

2.1. Tax incentives in the Slovak Republic

INESS analysts processed tax incentive data in the form of investment incentives from 2002 to 2016 in Slovakia. During this period, the government granted 176 investment incentives to 148 entities in total value of Euro 1,65 billion. Projects should create over 54,000 jobs, with an average cost per job of more than 30,000 Euro. Granting means signing a contract (and publication for The Ministry of Economy of the Slovak Republic statistics), but this does not mean cash flow itself. It flows during the agreed program within a few years and under the pre-defined payment terms. There are cases when the incentive is not completely exhausted and exceptionally the investment will not start. In recent years, the amount of incentives has reached 2% to 4% of corporate income tax.

Almost half of the incentives took the form of an income tax relief, more than a third were subsidy for fixed tangible and intangible assets. Subsidy for the created workplace was at 7% level. Successful investment generates a product, jobs and taxes or levies, but at the same time fewer investments will be made in other companies. Investment incentives favor only a few companies per year, mostly in more advanced regions. In terms of the provided incentives according to regions, it looks as follows.

The districts with above-average unemployment received only a quarter of the financial volume and one third of the planned jobs, compared with the districts with below-average unemployment. Trnava region and Žilina region received the largest volume of incentives thanks to the automotive industry. The last of the regions, the Prešov region, is lagging behind. INNES analysts generally propose to eliminate direct investment aid, eliminate bureaucracy, reduce tax burden and consolidate the budget on the expenditure side.

The Government of the Slovak Republic decided to provide state aid of Euro 33,33 million to five investors, mostly in the form of tax relief or subsidies for the purchase of tangible assets. The incentive will be given to two firms from the agro-food industry, two firms from the automotive industry and one company planning to produce payment cards and security documents. In case of meeting investors plans, jobs for 1,804 people would be created.

Table 2. Granted investment incentives in the years 2002–2016

| Years | Number | Total investments (in mil. Euro) | Total incentives (in mil. Euro) | Jobs | Incentive per job (in Euro), € |
|-------|--------|---------------------------------|---------------------------------|------|-------------------------------|
| 2002  | 1      | 66,4                            | 12,7                            | 582  | 21,901                        |
| 2003  | 1      | 1,075,2                         | 166                             | 3,500| 47,434                        |
| 2004  | 18     | 1,740                           | 313,4                           | 8,880| 35,293                        |
| 2005  | 0      | 0                               | 0                               | 0    | 0                             |
| 2006  | 48     | 1,429,9                         | 357,9                           | 15,214| 23,524                        |
| 2007  | 16     | 883,4                           | 190                             | 6,113| 31,088                        |
| 2008  | 5      | 365,4                           | 42,7                            | 2,199| 19,403                        |
| 2009  | 8      | 379,1                           | 75,3                            | 2,976| 25,293                        |
| 2010  | 11     | 109                             | 39,1                            | 1,350| 28,939                        |
| 2011  | 10     | 260                             | 64,9                            | 2,120| 30,627                        |
| 2012  | 10     | 388,3                           | 121,2                           | 2,412| 50,245                        |
| 2013  | 11     | 371,2                           | 60,9                            | 2,459| 24,747                        |
| 2014  | 13     | 450                             | 99,9                            | 1,630| 61,281                        |
| 2015  | 16     | 199,8                           | 49,6                            | 2,485| 19,979                        |
| 2016  | 8      | 342,3                           | 59,2                            | 2,487| 23,789                        |
| Total | 176    | 8,060                           | 1,652,8                         | 54,407| 30,378                        |

Source: INESS (2017).
Table 3. Incentives according to regions in the Slovak Republic

| Region | Number of incentives | Volume (in mil. Euro) | Planned workplace | Per employee, € |
|--------|----------------------|-----------------------|-------------------|-----------------|
| TN     | 12                   | 355,9                 | 7,158             | 49,720          |
| ZA     | 21                   | 354,2                 | 6,275             | 56,451          |
| NR     | 28                   | 251,1                 | 8,163             | 30,760          |
| KE     | 39                   | 238,2                 | 9,692             | 24,580          |
| TT     | 29                   | 201,7                 | 11,142            | 18,101          |
| BB     | 25                   | 131,6                 | 6,571             | 20,025          |
| BA     | 8                    | 62,8                  | 3,399             | 18,470          |
| PO     | 14                   | 57,3                  | 2,007             | 28,537          |

Table 4. Approved investment incentives for companies in 2016

| Company               | Total investment (in mil. Euro) | Created jobs | Investment incentives (in mil. Euro) |
|-----------------------|----------------------------------|--------------|--------------------------------------|
| MAR SK                | 15,6                             | 51           | 1,53                                 |
| Midla Agro            | 98                               | 325          | 18,5                                 |
| RKN Global Europe     | 89,4                             | 1,238        | 8                                    |
| Syráreň Bel Slovensko | 4,25                             | 50           | 1,4                                  |
| JASPLASTIK-SK         | 17,6                             | 140          | 3,9                                  |

Some analysts criticize state aid, because it does not create anything, only redistributes. The frequent argument of advocates is that the company will collect and pay for its own incentive by paying the value added tax, excise duty, levies and employee taxes. However, analysts argue that direct subsidies, as well as forgiven taxes, are the expenditure that other companies have to collect in the budget and it doesn’t help the undeveloped regions. They recommend to the government to focus more on improving the business environment than on supporting selected investors. Support of large foreign investors is at the behalf of all others and in particular, it negatively affects small entrepreneurs who pay higher taxes and levies. The state would most help investors by removing bureaucracy, corruption, simplifying tax rules and the labor market.

Source: INESS (2017).
2.2. Tax incentives in V4 countries

Each country has developed its own conditions for incentives. The legislation defining this aid for V4 countries is subject to EU general rules, as well as its own legislation. When providing investment incentives, the conditions for their provision must be clearly defined. The aim of support under the law is to ensure the development of regions and the reduction of regional disparities to stimulate investment in the most undeveloped regions and to create new jobs. Investment projects are supported in the fields of industrial production, centers of strategic/shared services, technological innovation centers and in Slovakia also in tourism. Each country has developed its own conditions for incentives (see Table A in Appendix).

Tax incentives for research and development

Tax incentives through indirect support in research and development are different in the amount and under different conditions determined by the country. The tax burden in each country (indicators such as tax quota, compound tax quota, effective tax rates, implicit tax rates, etc.), competitive strengths and weaknesses of tax systems, double taxation, tax evasion, etc. are very important. Tax systems are the most important factor influencing the business environment. An effective tax system should not only provide sufficient income for the state budget, but also stimulate investments and entrepreneurship, competitiveness and economic growth. The leading countries are Denmark, Sweden, Finland, so-called Nordic countries.

In advanced economies, tax reliefs for research and development are realized in the form of:

- tax credit (tax relief);
- deductions (items deductible) from the tax base;
- deferment of taxes;
- depreciation policy (accelerated depreciation);
- various special incentives (aimed at creating new jobs, supporting the deployment and use of top technologies in SMEs, etc.);
- tax support for risk capital;
- reduction of levies of employer and development staff.

Other forms of indirect support of research and development include guarantee mechanisms, preferential credits for research and development, favored lease of state/regional infrastructure for these activities and others. Nowadays, in the EU and OECD countries, tax incentives prevail in the form of tax reductions. Tax incentives for research and development are used by most EU countries (Belgium, Denmark, Czech Republic, Ireland, Italy, Hungary, Portugal, Austria, Spain and others), as well as non-European countries, such as USA, Canada, Japan, Australia, China, India, etc.

CONCLUSION

Taxes are a product of policy and represent one of the most important tools for managing the economy of the state through which it obtains the necessary financial funds for the implementation of governmental activities. Similarly, it was in the past when rulers chose various taxes in state treasuries to finance at that time mainly army and public buildings. Tax incentives are in the form of relieves that exempt from tax, but disadvantage other taxpayers. Many analysts criticize this form, because it favors, in particular, some selected large businesses at the expense of small ones. However, it does not contribute to building a favorable business environment. It is proposed to eliminate direct investment aid, eliminate bureaucracy, reduce the tax burden and consolidate the state budget on the expenditure side. However, the reason why it still works is that incentives help create new jobs and that companies actually have to earn for incentive themselves. The forms and the amount of the subsidy depends on the individual requirements and conditions of each countries, their tax systems, valid legislation, etc., which differentiate each other and at the same time compete in a certain way with the financial funds of foreign investors.
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### APPENDIX A

**Table A. Conditions of investments incentives in V4 countries**

Source: Balejová (2016, pp. 20-29).

|                        | Czech Republic                        | Hungary                          | Poland                                      | Slovak Republic       |
|------------------------|---------------------------------------|----------------------------------|--------------------------------------------|-----------------------|
| **LEGISLATIVE DEFINITION** |                                       |                                  |                                            |                       |
| Legislation            | Act No. 72/2000 Coll. on investment incentives | More legislative instruments | Investment support program of radical importance for the Polish Economy for 2011–2020 | Act No. 561/2007 Coll. on investment aid |
| + EU legislation       |                                       |                                  |                                            |                       |
| Overarching authority  | The Ministry of Industry and Trade of CR (Agency Czech Invest – registration of applications) | The Ministry of National Development of Hungary (Agency HIPA – registration of applications) | The Ministry of Economic Development | Ministry of Economy of Slovak Republic |
| The approval authority  | The Ministry of Industry and Trade of Czech Republic | Government of Hungary | Ministry of Economy of Slovak Republic | Government of Slovak Republic |

**DEFINITION OF AUTHORIZATION**

| Authorized investment activities | Czech Republic | Hungary | Poland | Slovak Republic |
|---------------------------------|----------------|---------|--------|-----------------|
| Authorized investment activities | 1. The processing industry 2. Technical centers 3. Centers of strategic services | 1. Industrial production 2. Central shared services | 1. Industrial production 2. Central shared services 3. Technical centers | 1. Industrial production 2. Central shared services 3. Technical centers 4. Tourist centers |

| Excluded sectors | Results from EU legislation: agriculture, fisheries, coal industry, shipbuilding trade, transport, production, distribution, and infrastructure of energy, steel industry and synthetic fiber production |

| Authorized forms of investment | Czech Republic | Hungary | Poland | Slovak Republic |
|-------------------------------|----------------|---------|--------|-----------------|
| Authorized forms of investment | Application of new investment activity or expanding the activity with creating new jobs |                                  |          |                 |

**FORMS OF AID**

| Income tax relief | Czech Republic | Hungary | Poland | Slovak Republic |
|-------------------|----------------|---------|--------|-----------------|
| Income tax relief | For legal entities for 10 years; max. 25% of eligible cost (excluding Prague) | Outside investment aid schemes | Only in case of so-called special economic zones | For legal entities for 10 years; max. 25% of eligible cost in Western Slovakia (excluding Bratislava region) and 35% of eligible cost in Eastern and Central Slovakia |

| Direct subsidy for assets acquisition | Czech Republic | Hungary | Poland | Slovak Republic |
|--------------------------------------|----------------|---------|--------|-----------------|
| Direct subsidy for assets acquisition | Only in case of strategic investment; max. 10% of eligible cost | After an individual appreciation by the government | Max. 1.5-7.5% of eligible costs for industrial production and centers of shared services; max. 10% of eligible costs at technology centers + 5% in Eastern Poland | Max. 25% of eligible costs for Western Slovakia (excluding the Bratislava region) and 35% for eligible cost in Central and Eastern Slovakia |

| Transfer of property at a price below the market price | Czech Republic | Hungary | Poland | Slovak Republic |
|--------------------------------------------------------|----------------|---------|--------|-----------------|
| Transfer of property at a price below the market price | – | – | – | Only if this property belongs to a state/city/municipality, max. 25% of eligible cost in Western Slovakia (except for Bratislava region) and max. 35% of eligible cost in the Central and Eastern Slovakia |

| Subsidy per job | Czech Republic | Hungary | Poland | Slovak Republic |
|-----------------|----------------|---------|--------|-----------------|
| Subsidy per job | CZK 100-300 th. (EUR 3,7-11 th.) | – | PLN 3,2-15,6 th. (EUR 725-3,533) + 20% in Eastern Poland | EUR 5-30 th. depending on the location |

| Retraining subsidy | Czech Republic | Hungary | Poland | Slovak Republic |
|--------------------|----------------|---------|--------|-----------------|
| Retraining subsidy | Outside investment aid schemes | Outside investment aid schemes | – | Outside investment aid schemes |

| Specially favored industrial zones | Czech Republic | Hungary | Poland | Slovak Republic |
|-----------------------------------|----------------|---------|--------|-----------------|
| Specially favored industrial zones | Exemption from real estate tax for 5 years | – | Income tax relief | – |

| Conditions of aid | Czech Republic | Hungary | Poland | Slovak Republic |
|-------------------|----------------|---------|--------|-----------------|
| Conditions of aid | The conditions depend on the location, region in which the project is being implemented and the conditions of V4 countries. The conditions include the maximum investment amount, the minimum number of created jobs, the eligible costs, the minimum share of the new technical equipment, the maximum aid intensity |                                  |          |                 |
Table A (cont). Conditions of investments incentives in V4 countries

| Conditions of Aid | Czech Republic | Hungary | Poland | Slovak Republic |
|-------------------|----------------|---------|--------|-----------------|
| **Minimal amount of investment** | 1. The processing industry: CZK 50-100 mil. (EUR 1,8-3,7 mil.)
2. Technical centers: CZK 10 mil. (EUR 370 th.)
3. Centers of strategic services: undefined | 1. Industrial production: EUR 5-20 mil.
2. Central shared services: undefined | 1. Industrial production: PLN 40 mil. in the case of subsidy per job (EUR 9 mil.)
PLN 160 mil. in the case of direct subsidy (EUR 36 mil.)
2. Central shared services: PLN 1,5 mil. (only subsidy per job) (EUR 340 th.)
3. Technical centers: PLN 1 mil. in the case of subsidy per job (EUR 226 th.)
PLN 10 mil. in the case of direct subsidy (EUR 2,2 mil.) | 1. Industrial production: EUR 0,2-10 mil.
2. Technical centers: EUR 500 th.
3. Centers of strategic services: EUR 500 th.
4. Tourist centers: EUR 0,2-10 mil. |
| **The minimum number of created jobs** | 1. The processing industry: 20
2. Technical centers: 20
3. Centers of strategic services: 20-500 (by the type of centers) | 1. Industrial production: 50-100
2. Central shared services: min. 50 in each region | 1. Industrial production: 250 in the case of subsidy per job, 50 in the case of direct subsidy
2. Central shared services: 250 (only subsidy per job)
3. Technical centers: 35 | 1. Industrial production: 10 in the case of investment in the least developed region; in the other district 40
2. Central shared services: 40
3. Technical centers: 30
4. Tourist centers: 10 in the case of investment in the least developed region; in the other district 40 |
| **Eligible cost** | 1. The processing industry: investment in assets
2. Technical centers: investment in assets or 2 year labor cost
3. Centers of strategic services: investment in assets or 2 year labor cost | 1. Industrial production: investment in assets
2. Central shared services: labor cost for 2 years | Investment in assets | Investments in the assets or labor costs of newly created jobs for a period of 2 years |
| **Minimum share of new technological equipment (machinery)** | 1. The processing industry: 50% of eligible cost
2. Technical centers: 50% of eligible cost (unless wages are considered as eligible costs)
3. Centers of strategic services: 50% of eligible cost (unless wages are considered as eligible costs) | - | - | 1. Industrial production: 30-60% depending on location
2. Tourist centers: 30-60% depend on location
In other case:
3. Technical centers: the company must employ min. 70% of employees with university education
4. Centers of strategic services: the company must employ min. 60% of employees with university education |
| **Maximum aid volumes** | 25% of the eligible costs for the whole CR except for Prague (capital city excluded from the aid scheme) 6.25% for data centers | 0% in Budapest, which is excluded from the scheme.
In other regions, 25-30% of eligible costs | 15-7,5% of the eligible costs for industrial production and centers of shared services max. 10% of eligible costs at technology centers + 5% in Eastern Poland | Max. 25% of eligible costs in Western Slovakia (excluding Bratislava region) and max. 35% of eligible costs in Central and Eastern Slovakia |