

Type of subsidy	Asset-based VIP Cash Subsidy	Regional Business Service Centres		Development Tax Allowance		R&D Aid	R&D Hub		Profit-based VIP Cash Subsidy		Training Subsidy
Legal scheme	regional aid, renewable energy aid	regional aid, renewable energy aid		regional aid		R&D aid	regional aid		regional aid, renewable energy aid		training incentive
Territorial scope	Hungary (except Budapest)	Hungary (except Budapest)		Hungary		Hungary	Hungary (except Budapest)		Hungary (except Budapest)		Hungary
Eligible activities	Activities eligible for regional aid	Activities eligible for regional aid		Activities eligible for regional aid		Industrial research and experimental development	R&D activities new establishment / diversification of the output of an exsiting establishment		Activities eligible for regional aid		Training of own employees
Maximum aid intensity	30%/50%/60%	30%/50%/60%		0%/30%/50%/60%		25%/40%/50%	30%/50%/60%		30%/50%/60%		50%
Company size	small/medium/large/ enterprise	small/medium/large/ enterprise		small/medium/large/ enterprise		medium/large enterprise with min. 50 employees (together with direct parent company)	medium/large enterprise with min. 50 employees (together with direct parent company)		large enterprise		medium/large enterprise with min. 100 employees (together with direct parent company)
Number of applicants	one or more enterprises	one or more enterprises		one enterprise		one or more enterprises	one or more enterprises		one enterprise		one or more enterprises
Type of eligible costs	Capital expenditures (CAPEX)	Capital expenditures (CAPEX)	Operational expenditures (OPEX)	Capital expenditures (CAPEX)	Operational expenditures (OPEX)	Operational expenditures (OPEX)	Capital expenditures (CAPEX)	Operational expenditures (OPEX)	Capital expenditures (CAPEX)		Operational expenditures (OPEX)
Minimum investment volume	2/3/5/10 M EUR	no minimum threshold		2.5/7.5 M EUR	no minimum threshold	1 M EUR	no minimum threshold		Combination: 2/3/5/10 M EUR	Standalone: 55 M EUR	0.25 M EUR
Eligible costs	<ul style="list-style-type: none">▶ Land▶ Building▶ Machinery▶ Intangible assets (max 50%)▶ Renewable energy costs (max. 50%)	<ul style="list-style-type: none">▶ Land▶ Building▶ Machinery▶ Intangible assets (max 50%)▶ Renewable energy costs (max. 50%)	<ul style="list-style-type: none">▶ Personnel costs of 24 month of new headcount hired within 3 years	<ul style="list-style-type: none">▶ Land▶ Building▶ Machinery▶ Intangible assets (max 50%)	<ul style="list-style-type: none">▶ Personnel costs of 24 month of new headcount hired within 3 years	<ul style="list-style-type: none">▶ Personnel costs of researchers▶ Fee charged for leasing property▶ Dedication of buildings and machinery▶ Material costs (max 25%)▶ Costs related to contractual research (max 25%/50%)	<ul style="list-style-type: none">▶ Land▶ Building▶ Machinery▶ Intangible assets (max 50%)	<ul style="list-style-type: none">▶ Personnel costs of 24 month of new headcount hired within 3 years	<ul style="list-style-type: none">▶ Land▶ Building▶ Machinery▶ Intangible assets (max 50%)▶ Renewable energy costs (max. 50%)	<ul style="list-style-type: none">▶ Personnel costs of trainees and trainers▶ Indirect general costs▶ Operating costs (participation fee, travel expenses, accommodation costs, material costs, depreciation of equipment)▶ costs of consultancy (max. 5%)	
Investment period	no limit	no limit	0-3 y	no limit		1-3 y	no limit	0-3 y	no limit		0-3 y
Monitoring period	min. 3 y / 5 y	min. 3 y / 5 y		min. 3 y / 5 y		min. 2 y	min. 3 y / 5 y		min.5 y		min.1.5 y
Eligibility criteria	<ul style="list-style-type: none">▶ + 15 M EUR revenue▶ + 2 M EUR wages▶ 1 is compulsory:<ul style="list-style-type: none">▶ +30% revenue/capita▶ +30% wages per capita▶ +25% headcount▶ 2 is compulsory:<ul style="list-style-type: none">▶ +10% R&D headcount▶ +30% R&D costs▶ +10% dual training▶ students<ul style="list-style-type: none">▶ 30% renewable energy▶ 30% local suppliers▶ HIPA Supplier▶ development	<ul style="list-style-type: none">▶ +25% headcount▶ +headcount with higher education▶ + wages	▶ base headcount must be maintained		<ul style="list-style-type: none">▶ + 10 R&D headcount (min 50% with higher education)▶ qualification regarding the R&D project by NRDI Office	<ul style="list-style-type: none">▶ + 10 R&D headcount (min 50% with higher education)▶ R&D cooperation with universities	Three-level commitment system identical to the asset-based subsidy	Emerging enterprise: <ul style="list-style-type: none">▶ +50 headcount Mature enterprise: <ul style="list-style-type: none">▶ base headcount▶ base revenue	▶ training min. 25 persons		<ul style="list-style-type: none">▶ base headcount (or base + surplus headcount, if the number of employees participating the trainings is higher than base headcount)