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Company formation in Slovakia

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 25 November 2026

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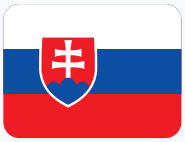

Flag



Coat of arms

Common form	s.r.o. (spoločnosť s ručením obmedzeným) [1]
Registry	Commercial Register (obchodný register) [1]
Minimum capital	€5,000 [1]
Directors	1 executive director (konateľ) [1]
Local director	Not required [1]
Corporate tax	24% headline; lower rates for smaller companies [2]
VAT / sales tax	23% [2]
Typical timeline	Usually about 2 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Euro (EUR)

In short: To set up a company in Slovakia, most founders form an s.r.o., registered with the Commercial Register (obchodný register). [1] Minimum capital: €5,000. Corporate tax: 24% headline; lower rates for smaller companies. Registration: usually about 2 weeks (as of November 2026).

The **s.r.o.** is Slovakia's standard limited company, registered with the **Commercial Register**. Corporate tax depends on revenue: a reduced rate for small companies and a headline rate of 24% for the largest.

Business structures

Most founders in Slovakia form an s.r.o., registered with the Commercial Register (obchodný register). [1] Other forms are listed below.

- **s.r.o.** – limited liability company, €5,000 capital
- **a.s. / j.s.a.** – joint-stock and simple joint-stock companies
- **Živnosť** – trade licence for individuals

Requirements

Minimum share capital in Slovakia (2026): €5,000. Directors required: 1 executive director (konateľ). Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: €5,000.
- Directors: 1 executive director (konateľ).
- Local residency: not required.
- A registered office address in Slovakia.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the Register of Public Sector Partners or UBO data in the Commercial Register.

Registration process

Typical time to register a company in Slovakia (2026): usually about 2 weeks. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Commercial Register (obchodný register).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Financial Administration (Finančná správa).

Taxation

The corporate tax rate in Slovakia in 2026 is 24% headline; lower rates for smaller companies. [2] Standard VAT or sales tax: 23%. [2]

Tax	Rate and notes
Corporate income tax	24% headline; lower rates for smaller companies
VAT / indirect tax	23%
Withholding tax on dividends to non-resident companies	7 to 35%

Ongoing compliance

Annual compliance in Slovakia: Companies file financial statements in the Register of Financial Statements and tax returns with the Financial Administration. [1]

Double tax treaties

Slovakia has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
7 to 35%	19 or 35%	19 or 35%

Higher rates apply to payments to non-cooperative jurisdictions.

Within the EU, the Parent-Subsidiary and Interest and Royalties Directives can reduce these rates to 0% for qualifying group payments.

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Slovakia lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty

benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Slovakia?

Typical registration time in Slovakia: usually about 2 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Slovakia?

Minimum share capital in Slovakia: €5,000 (as of November 2026).

What is the corporate tax rate in Slovakia in 2026?

The corporate tax rate in Slovakia in 2026 is 24% headline; lower rates for smaller companies. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Slovakia?

Yes. There is no nationality requirement for shareholders. Local director rule in Slovakia: not required.

What withholding tax applies to dividends paid from Slovakia?

Slovakia withholds 7 to 35% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty or the EU Parent-Subsidiary Directive. See the Double tax treaties section.

Official registries and resources

- Commercial Register (obchodný register)
- Financial Administration (Finančná správa)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United Kingdom
- Company formation in Germany
- Company formation in Poland
- Company formation in Ireland
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Commercial Register (obchodný register) . Government of Slovakia. Accessed November 2026.
2. Official Financial Administration (Finančná správa) . Government of Slovakia. Accessed November 2026.
3. Slovakia: Corporate – Taxes on corporate income (reviewed 09 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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Source: https://companyformationwiki.com/company-formation/slovakia/
Version: last updated 25 November 2026. Check the online version for later changes.

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