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Company formation in Slovenia

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Company formation in Slovenia



Flag



Coat of arms

Common form	d.o.o. (družba z omejeno odgovornostjo) [1]
Registry	Slovenian Business Register (AJPES), via the SPOT portal [1]
Minimum capital	€7,500 [1]
Directors	1 managing director [1]
Local director	Not required [1]
Corporate tax	22% (temporary rate for 2024–2028) [2]
VAT / sales tax	22% [2]
Typical timeline	Often 1–3 days through SPOT [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Euro (EUR)

In short: To set up a company in Slovenia, most founders form a d.o.o., registered with the Slovenian Business Register (AJPES), via the SPOT portal. [1] Minimum capital: €7,500. Corporate tax: 22% (temporary rate for 2024–2028). Registration: often 1–3 days through SPOT (as of November 2026).

A Slovenian **d.o.o.** can be registered through the government's **SPOT** one-stop portal, often within days. The corporate tax rate is temporarily 22% for 2024–2028 to fund flood reconstruction.

Business structures

Most founders in Slovenia form a d.o.o., registered with the Slovenian Business Register (AJPES), via the SPOT portal. [1] Other forms are listed below.

- **d.o.o.** – limited liability company, €7,500 capital
- **d.d.** – joint-stock company
- **s.p.** – sole trader

Requirements

Minimum share capital in Slovenia (2026): €7,500. Directors required: 1 managing director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: €7,500.
- Directors: 1 managing director.
- Local residency: not required.
- A registered office address in Slovenia.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the Register of Beneficial Owners.

Registration process

Typical time to register a company in Slovenia (2026): often 1–3 days through SPOT. [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 Slovenian Business Register (AJPES), via the SPOT portal.
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 (FURS).

Taxation

The corporate tax rate in Slovenia in 2026 is 22% (temporary rate for 2024–2028). [2] Standard VAT or sales tax: 22%. [2]

Tax	Rate and notes
Corporate income tax	22% (temporary rate for 2024–2028)
VAT / indirect tax	22%
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Slovenia: Companies file annual reports with AJPES and tax returns with the Financial Administration. [1]

Double tax treaties

Slovenia 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
15%	15%	15%

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 Slovenia 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 Slovenia?

Typical registration time in Slovenia: often 1–3 days through SPOT (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 Slovenia?

Minimum share capital in Slovenia: €7,500 (as of November 2026).

What is the corporate tax rate in Slovenia in 2026?

The corporate tax rate in Slovenia in 2026 is 22% (temporary rate for 2024–2028). See the Taxation section for reduced rates and other taxes.

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

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

What withholding tax applies to dividends paid from Slovenia?

Slovenia withholds 15% 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

- Slovenian Business Register (AJPES)
- Financial Administration (FURS)

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 Slovenian Business Register (AJPES) . Government of Slovenia. Accessed November 2026.
2. Official Financial Administration (FURS) . Government of Slovenia. Accessed November 2026.
3. Slovenia: Corporate – Taxes on corporate income (reviewed 15 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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