

## How to register a company in Slovenia



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When you decide to expand your business in Slovenia and European Union, you would need to go through company registration process in Slovenia, EU. For a business to operate in Slovenia permanently, the owner is required to register the company as a business entity.

We can help foreign entrepreneurs and companies with creating and expanding their **business in Slovenia** as smoothly as possible. There are no conditions limiting how to establish a company in Slovenia - anyone may register a company, and the procedure is the same for all EU, EEA Member Countries citizens and for citizens of the Swiss Confederation.

Economic activity may be performed by an individual or business in a variety of different legal and organisational forms.

Individuals most often operate as sole traders (samostojni podjetnik or s.p.), legal entities may establish different forms of businesses: the most common are the limited liability company (LLC or d.o.o.) and public limited company (PLC or d.d.).

More info:

<http://eugo.gov.si/en/starting/business-registration/>

## Cross-border/temporary provision of services

If a business or individual wishes to offer services in Slovenia without registering as a company on a temporary basis, the business must fulfil the conditions in the country where the company's head office is located; furthermore, special conditions may also be applied to enter a market.

More info:

<http://eugo.gov.si/en/starting/cross-bordertemporary-provision-of-services/>

## How can non-EU nationals start a business in Slovenia?

The first step in setting up a business in Slovenia is to obtain a visa, the next step is to obtain a business registration, and the third step is to obtain a work permit.

More info:

<http://eugo.gov.si/en/starting/how-can-non-eu-nationals-start-a-business-in-slovenia/>

## Frequently asked questions about company registration in Slovenia

1. Who would be the owner of the company?
2. How long would it take to register a company in Slovenia?
3. How much would it cost to open a company in Slovenia?
4. What do you need to register a LTD., Sole proprietorship (SP), Subsidiary or Branch office in Slovenia?
5. How to register a company in Slovenia?
6. A Comparision between s.p. and d.o.o.
7. Useful links about company registration in Slovenia

## The key questions before company registration

### 1. Who would be the owner of the company?

The process of company registration in Slovenia is tightly in general linked to who would be the owner of the new legal entity.

If the company would have an owner who is a natural person, then you could choose to register an LTD or sole proprietorship. But, in the latter case, the owner should be citizen of European Union (EU) or have been living in Slovenia for at least a year. If the owner would be a foreign legal entity, you could also consider registering a subsidiary or branch office.

Furthermore, the form of the company also determines on how much responsibility you will assume as an entrepreneur.

### 2. How long would it take to register a company in Slovenia?

Prior to your decision about the most appropriate way for you to open a legal entity in Slovenia, EU, we can explain to you the length of each procedure.

In general the fastest way to start working as a legal person in Slovenia, EU, is to register a sole proprietorship. However, as we mentioned before, this is only possible for EU citizens or people who have been living in Slovenia for at least one year.

Then, it would take up to a week to open a LTD.

While it would take a little longer than a week to open a subsidiary or branch office.

However, the length of the process to obtain the single work and residence permit overall depends on what basis you would like to do [business immigration](#).

### 3. How much would it cost to open a company in Slovenia?

As you know, when you decide to register a company in Slovenia, EU, you should consider various costs.

In general costs are: obtaining necessary documents, identification numbers, company name reservation, documentation for company registration and finally company registration,

However, final costs for a foreign entrepreneur, who would like to work and live in Slovenia, EU are also linked to the path you choose to obtain a single work and residence permit.

## CHECK LIST

ACTIVITY – WHAT TO DO	YES	NO
<b>Company’s shareholders and representatives</b>		
<b>Form of the company</b>		
<b>Name of the company</b>		
<b>Activities of the company (SKD)</b>		
<b>Who would help you establish a company in Slovenia?</b>		
<b>Business address of the company – owner(s) real estate permission</b>		
<b>Accounting services</b>		
<b>Legal services</b>		
<b>Obtaining single work and residence permit</b>		

#### 4. What do you need to register a LTD., Sole proprietorship (SP), Subsidiary or Branch office in Slovenia?

Company registration	LTD.	Sole Proprietorship	Subsidiary	Branch Office
What does it mean?	legal person, owned by natural person(s)	natural person (citizens of EU; third country citizens, living in Slovenia for at least one year)	@Legal person, owner is a legal entity	Not a legal person, part of existing company
Form	d. o. o.	s. p.	d. o. o.	d. o. o.
Taxation	19 % of profit	16 %, 27 %, 34 %, 39 %, 50 % (personal income taxation)	15 % of profit	
responsibility	limited by share capital	unlimited	limited by share capital	Legal entity, owner of the company.
<b>What do I need?</b>	<b>LTD.</b>	<b>Sole Proprietorship</b>	<b>Subsidiary</b>	<b>Branch Office</b>
tax number for natural persons	✓	✓	✓	✓
tax number for company (owner)	✗	✗	✓	✓
valid passport	✓	✓	✓	✓
business address	✓	✓	✓	✓
Founding Company Act	✓	✗	✓	✓
extract from the business registry	✗	✗	✓	✓
business report for last fiscal year	✗	✗	✗	✓
articles of association	✗	✗	✗	✓
share capital /min. 7.500 EUR	✓	✗	✓	✗
bank account in Slovenia	✓	✓	✓	✗

**Other possible forms** according to Slovenian legislation are: Unlimited Liability Company, Public Limited Company, Limited Partnership and a Limited Partnership with Share Capital.

## 5. How to register a company in Slovenia?

### Registering a limited liability company.

The establishment procedure for Limited Liability Company can be general made:

- via e-VEM/e-SPOT (**free of charge**) - a digital certificate is required
- at the business offices SPOT/VEM (**free of charge**)
- at the notary (**pay-service**)

Regardless of the registration method, the company is entered in the Companies Register in a few days if the owner fulfils all the conditions.

To register **a simple Limited Liability Company in Slovenia**, an individual can start the process via SPOT/VEM business points or e-VEM/e-SPOT application.

In Slovenia, the simple LLC establishment procedure can be performed for a single-member LLC (one founder) as well as for a multi-member LLC (several founders). Conditions for a simple LLC:

- all contributions are paid in cash prior to the submission of a proposal
- a standard company contract is adopted and cannot be changed
- in the case of a single-member LLC, the company member keeps the register of decisions in an electronic form.

**If the individual does not fulfil these conditions, they must consult a notary.**

Regardless of the registration method, the company is entered in the Companies Register in a few days if the owner fulfils all the conditions.

### Simple LLC establishment procedure

#### Step 1: Implementation of the LLC establishment procedure

**Only one** of the founders, directors, procurators or a duly authorised person may handle the establishment procedure of an LLC at the point VEM.

When the documents are prepared, all other founders and company representatives are required to go to the point VEM and sign the documents by identifying themselves with appropriate personal documents.

The registration requires the following documents:

- 1. Papers to identify a foreign person:**
  - personal identity document

- Slovenian tax number for natural person, application form:  
[http://www.fu.gov.si/fileadmin/Internet/Davki\\_in\\_druge\\_dajatve/Poslovanje\\_z\\_nami/Vpis\\_v\\_davcni\\_register\\_in\\_davcna\\_stevilka/Obrazci/Obrazec\\_DR-02\\_GB.pdf](http://www.fu.gov.si/fileadmin/Internet/Davki_in_druge_dajatve/Poslovanje_z_nami/Vpis_v_davcni_register_in_davcna_stevilka/Obrazci/Obrazec_DR-02_GB.pdf)
- share in capital\* (e.g. 100%, 50%, 1/3)

## 2. A foreign legal entity:

- extract from the company register for the foreign company (abbreviated version), with certified translation in Slovenian
- personal documents of founders and representatives - if representatives are foreigners, they must provide Slovenian tax numbers
- Slovenian tax number for legal entities, application form:  
[http://www.fu.gov.si/fileadmin/Internet/Davki\\_in\\_druge\\_dajatve/Poslovanje\\_z\\_nami/Vpis\\_v\\_davcni\\_register\\_in\\_davcna\\_stevilka/Obrazci/Obrazec\\_DR-04\\_GB.pdf](http://www.fu.gov.si/fileadmin/Internet/Davki_in_druge_dajatve/Poslovanje_z_nami/Vpis_v_davcni_register_in_davcna_stevilka/Obrazci/Obrazec_DR-04_GB.pdf)
- share in capital\* (e.g. 100%, 50%, 1/3)

\* Tax statement

If you are considering opening a company in Slovenia, you will need to obtain a tax number for all the directors of the company. Besides the certificate of non-criminal record, the certificate with tax number is one of the most important documents for the registration. You have to obtain it already before the registration procedure.

An LLC may be established by company members who state that they own no more than 25 per cent of any other company, or that all companies in which they own more than 25 per cent have settled all taxes and other compulsory duties due for payment. The tax statement must be signed in person by all company members.

### At the VEM/SPOT point the following data is required:

- on founders,
- on representatives,
- on the full registered name of the company,
- on the company address (head office),
- on the company's activity/ies,
- assessment of revenues and expenses for the Tax Administration of the Republic of Slovenia.

**At the VEM/SPOT point the following will be prepared:**

- Articles of association/contract of members,
- Decision on the business address,
- Decision on the representatives,
- Statement of appointment (for each representative - their agreement to be appointed as a director or procurator),
- Statement of the company members (for each founder - founders state that they have no unsettled obligations to the state arising from previous operations),
- Notification form for the Tax Administration of the Republic of Slovenia.

**Step 2: Opening a temporary/founding/deposit account**

An individual deposits share capital of EUR 7,500. Using the document 'articles of association', an individual opens a temporary bank account in which the founding capital is deposited.

**Step 3: Payment confirmation**

An individual delivers in person or sends the confirmation of payment of share capital to point VEM.

**Step 4: Resolution on registration**

An individual receives the Resolution on Registration a few days after submitting the application to the court. On average, applications are processed within **four days**. The tax number of the new company will be received together with the Resolution on Registration.

**Step 5: Opening a bank account**

After receiving the Resolution on Registration from the court, an individual may go to the bank where they opened the temporary/founding/deposit account (where they paid in the share capital) and transform the account into an ordinary business account.

**What documents and capital you should provide in detail:**

- Slovenian tax number (for founders and representatives).
- Founders and representatives passports, permanent address, date and place of birth.
- Name and activities of the future company (documentation needed to register a company)
- 7.500 EUR of share capital.
- Official address where your company will have business seat - owner(s) real estate permission

## Registering a Sole Proprietorship.

An individual may establish and register a sole trader enterprise in Slovenia ("samostojni podjetnik s.p.):

- via e-VEM/e-SPOT (**free of charge**) - a digital certificate is required
- at the business offices SPOT/VEM (**free of charge**)

A sole trader can register up to one month before their business begins to trade.

### Sole trader establishment procedure at SPOT (VEM) point

#### Step 1: Sole trader establishment procedure in Slovenia

For registration, the sole trader will need:

- a valid personal document
- Slovenian tax number for natural person, application form:  
[http://www.fu.gov.si/fileadmin/Internet/Davki\\_in\\_druga\\_dajatve/Poslovanje\\_z\\_nami/Vpis\\_v\\_davcni\\_register\\_in\\_davcna\\_stevilka/Obrazci/Obrazec\\_DR-02\\_GB.pdf](http://www.fu.gov.si/fileadmin/Internet/Davki_in_druga_dajatve/Poslovanje_z_nami/Vpis_v_davcni_register_in_davcna_stevilka/Obrazci/Obrazec_DR-02_GB.pdf)
- a personal identification number (PIN)

The officials at the SPOT (VEM) point implement:

- the entry in the AJPES' business register
- the application of the sole trader to the Tax Administration of the Republic of Slovenia
- the application of the sole trader to the compulsory health insurance/self-employment scheme

#### Step 2: Registration process

Sole Traders will receive a response about the registration application by post the day after the deadline for the date of establishment. If the sole trader is in a hurry, they may apply to register on the same day from the appropriate branch office of AJPES (before noon).

With a resolution on registration from AJPES, they may open a bank account at the bank they have selected.

#### Further steps

A business must take further steps to get permits to perform an activity, employment or to arrange social security in accordance with Slovenian regulations within eight days after the business is registered and the tax administration office is notified of the accounting system that is planned to use.

What documents you should provide in detail:

- Passport, permanent address, date and place of birth.
- Slovenian tax number
- Slovenian Identity number (EMŠO).
- Name and activities of the future s.p. (documentation needed to register s.p.)
- Official address where your s.p. will have business seat - owner(s) real estate permission

### Registering a subsidiary in Slovenia.

What documents should you provide in detail:

- Representatives passports, permanent address, date and place of birth.
- Slovenian tax number (for representatives and parent company).
- Extract from the business registry from the parent company, which must be duly verified and translated to Slovene language by court translator and cannot be older than 3 months.
- Name and activities of the future company (documentation needed to register a company)
- 7.500 EUR of share capital.
- Official address where your company will have business seat -- owner(s) real estate permission
- Founding Company Act.

## Registering a branch in Slovenia.

Expanding your existing business is also possible by registering a branch in Slovenia. In this case, you do not need founding capital for branch registration and you do not need to open a corporate bank account in Slovenia.

In this case, a representative or an authorised person registers a branch at a notary.

The documentation needed in the process in detail:

- Extract from the business registry of the parent company, which is not older than three months and properly authenticated in accordance with the Verification of Documents in International Trade Law. However, the statement must be translated to Slovene language by court translator. To be sure, we can order the translation.
- Business report for the last financial year (the abridged version). As other documents, also the business report must be signed by a representative and a responsible accountant. In addition, the representative's signature must be certified by a notary. Furthermore, an Apostille is needed if the country is a signatory of the Hague Convention. Provided that the document must be translated to Slovene language by court translator.
- Information on the parent company bank account.
- Copy of branch representative identity document, therefore a passport for non-EU citizens.
- Articles of association. They must be certified in accordance with the Verification of Documents in International Trade Law and translated to Slovene language by court translator.

You need a branch registration decree for the parent company, a representative statement and authorisation. While documents will be in Slovene language, you will need to translate them into the official language of your country. In conclusion, documents are signed by a representative of parent company and then are duly authenticated and translated to Slovene language by court translator.

After that, the branch must inform the [Financial Administration of Slovenia](#) on their expected revenue in the current year within 8 days from registration.

More useful info:

- <https://data.si/en/company-registration/>
- <http://eugo.gov.si/en/starting/>
- <http://www.spiritslovenia.si>
- <http://evem.gov.si>
- <http://www.ess.gov.si>

## 6. A Comparison between s.p. and d.o.o.

	Sole trader (s.p.)	Limited liability company (d.o.o.)
Personal responsibility	yes (liable with personal assets)	no (only liable with their capital contribution, or the capital of the company)
Founding capital	Not needed	7,500 EUR (in cash, assets, or any combination of both)
Registration costs	Free of charge	Simplified procedure – free of charge. Complex procedure – with a public notary (as per the public notary's tariff of fees)
Tax on profits	A profit is taxed at 16%, 27%, 34%, 39% or 50% (corresponding to the personal income tax rates)	Corporate income tax – a flat rate, 19% in 2017
Books of account	Normalized expenses (80%), single-entry book-keeping system, double-entry book-keeping system	double-entry book-keeping system
Business account - cash	You are relatively free to dispose with the money in the account	You are relatively limited with regard to the disposal of the money in your account
Salary	You can withdraw any amount of money since it is not classed as remuneration (profit = salary) For a sole trader, the profit is the salary, which means a sole trader cannot claim his/her salary as a cost.	A limited liability company, on the other hand, pays out a salary, and this constitutes a cost.
loans- qualifying for grants	It is hard to get a loan from a bank or apply for grants.	It is easier to get a loan from a bank or apply for grants.

Source: [Data.si](http://data.si)

### Sources:

- <https://data.si/en/company-registration/>
- <http://eugo.gov.si/en/starting/>

## 7. Useful links about company registration in Slovenia

- SLOVENSKA POSLOVNA TOČKA ZA TUJCE - SLOVENIA BUSINESS POINT FOR FOREIGNERS (IN ENGLISH)

<http://eugo.gov.si>

- SPOT PORTAL ZA REGISTRACIJO PODJETIJ - WEB COMPANY REGISTRATION

<http://evem.gov.si>

- FINANČNA UPRAVA RS – FINANCIAL ADMINISTRATION OF THE REPUBLIC OF SLOVENIA (IN ENGLISH)

<http://www.fu.gov.si/en/>

- SPIRIT SLOVENIA - PUBLIC AGENCY FOR ENTREPRENEURSHIP, INTERNATIONALIZATION, FORE-IGN INVESTMENTS AND TECHNOLOGY (IN ENGLISH)

<https://www.spiritslovenia.si/en>

<https://www.investslovenia.org/>

- ZAVOD RS ZA ZAPOSLOVANJE - EMPLOYMENT SERVICE OF SLOVENIA (ESS) - ZRSZ (IN ENGLISH)

<http://english.ess.gov.si/>

- GOSPODARSKA ZBORNICA SLOVENIJE - CHAMBER OF COMMERCE AND INDUSTRY OF SLOVENIA (IN ENGLISH)

[www.gzs.si/en](http://www.gzs.si/en)

- SVETOVALNO REGISTRACIJSKO PODJETJE DATA D.O.O., LJUBLJANA (IN ENGLISH)

<https://data.si/en/>

<https://data.si/en/company-registration/>

