BRIS GROUP

SLOVAKIA

PRIVATE LIMITED LIABILITY COMPANY (S.R.O.)

CLIENT GUIDE 2026

EU company formation, taxation, accounting and annual compliance

Professional company formation and ongoing corporate administration

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Slovakia Private Limited Liability Company (s.r.o.) at a Glance

A Slovak **spolo■nos■ s ru■ením obmedzeným (s.r.o.)** is a private limited liability company governed principally by the Slovak Commercial Code and entered in the Commercial Register. It is a common corporate form for privately owned Slovak and international businesses.

Topic	Current legal / practical position
Foreign ownership	Foreign investors may participate in a Slovak s.r.o., subject to the Commercial Code and any activity-specific restrictions.
Liability	The company is liable for its obligations with all its assets. A shareholder is liable up to the amount of its unpaid contribution recorded in the Commercial Register.
Minimum capital	Minimum registered capital: **EUR 5,000**.
Minimum contribution	Each shareholder's contribution must be at least **EUR 750**.
Registered office	A registered office in Slovakia is required and is recorded in the Commercial Register.
Corporate income tax	For tax periods beginning from 1 January 2025: **10%** where taxable revenues do not exceed EUR 100,000; **21%** generally; **24%** where taxable revenues exceed EUR 5,000,000.
VAT	Standard Slovak VAT rate: **23%**; reduced rates are **19%** and **5%** for specified supplies.
Registration	The Commercial Register is maintained by registration courts; electronic Commercial Register services and forms are provided by the Ministry of Justice.

Key Benefits for International Clients

• EU-incorporated limited liability company using the euro.

• EUR 5,000 statutory minimum capital.

• 10% corporate income tax can apply to companies with taxable revenues not exceeding EUR 100,000.

• EU VAT framework and intra-Community business environment.

• Electronic Commercial Register filing infrastructure.

• Suitable for trading, consulting, IT, e-commerce, services and other genuine operating activities.

The Tax Position for a Non-Resident Owner

A Slovak s.r.o. is NOT a 0% offshore company

Foreign shareholders, foreign customers or business conducted with clients abroad do not by themselves create a 0% Slovak corporate tax result. A Slovak company falls within the Slovak corporate income tax framework. The applicable 10%, 21% or 24% rate depends principally on the statutory taxable-revenue thresholds and other Income Tax Act rules.

For BRIS Group clients, Slovakia should therefore be presented as an **EU operating-company jurisdiction with a tiered corporate tax system**, not as a territorial or tax-exempt offshore structure.

Formation / Registration Requirements

Topic	Current legal / practical position
Company agreement	Must contain the statutory particulars including company name/seat, shareholders, business activities, capital, contributions and first managing directors.
Business activities	The company's objects/activities must be specified; regulated or licensed activities require the relevant authorisation.
Commercial Register	Registration is made in the Slovak Commercial Register through the competent registration court/electronic system.
UBO information	Current ultimate-beneficial-owner information must be recorded as required; the Ministry of Justice notes that the obligation remains in force.

Topic	Current legal / practical position
Shareholder(s)	One or more shareholders may establish the company, subject to the Commercial Code.
Managing director(s)	The company is managed and represented by one or more managing directors; their identification and manner of acting are included in the corporate documentation/register.
Registered office	Slovak registered office required.
Capital	Total registered capital must be at least EUR 5,000 and total contributions must equal the registered capital.
Non-cash contributions	Permitted subject to the Commercial Code and valuation/documentation requirements.

Share Capital

Section 108 of the Slovak Commercial Code sets minimum registered capital at **EUR 5,000**. Under Section 109, each shareholder's contribution must be at least **EUR 750**. Contributions may differ between shareholders, but their total must correspond to the company's registered capital.

Limited liability depends on paid contributions

The Commercial Code provides that a shareholder is liable for company obligations up to the amount of the shareholder's **unpaid contribution entered in the Commercial Register**. Capital contribution arrangements should therefore be documented and completed correctly.

Corporate Income Tax

The Slovak Financial Administration confirms three corporate income tax rates for tax periods beginning from 1 January 2025: **10%** where taxable revenues do not exceed EUR 100,000; **21%** for other taxpayers within the ordinary band; and **24%** where taxable revenues exceed EUR 5,000,000. The same rates are used in the Financial Administration's 2026 corporate-tax advance-payment guidance.

Important: 10% Is Revenue-Threshold Based

The 10% rate is not a special non-resident or foreign-source exemption. It applies where the taxpayer satisfies the statutory taxable-revenue threshold. A company's actual taxable base, losses, special tax bases and other Income Tax Act rules still require separate analysis.

Withholding Tax & Cross-Border Payments

Slovak withholding-tax treatment depends on the type of payment, recipient and applicable treaty/EU rules. The Financial Administration identifies domestic withholding rates including 7%, 19%, 35% and 13% for specified categories, with 35% applying in particular circumstances involving non-treaty states or where the beneficial recipient cannot be demonstrated. Dividends, interest, royalties and other cross-border payments should therefore be reviewed transaction by transaction.

VAT

Slovakia applies a standard VAT rate of **23%** and reduced rates of **19%** and **5%**. The Financial Administration confirms that these three rates remain the framework in 2026, while legislation effective from 1 January 2026 changes the classification/rate of certain goods. EU cross-border VAT rules must be considered separately.

Documents Required from the Client

• Passport or acceptable identification for each shareholder, managing director and UBO.

• Recent proof of residential address.

• For corporate shareholders: incorporation, constitutional, management and ownership-chain documents.

• Proposed company name, Slovak registered-office arrangement and business activities.

• Expected countries of operation, customers/suppliers, turnover and transaction profile.

• Source-of-funds and, where appropriate, source-of-wealth evidence.

• Additional translations, certifications, apostilles/legalisation or powers of attorney where required.

Formation Process & Documents Received

1. Structure/tax review **2.** KYC/AML approval **3.** Corporate and business-authorisation documents **4.** Electronic Commercial Register filing **5.** Tax/VAT and operational setup **6.** Bank preparation and annual compliance

Typical corporate file: Commercial Register extract; memorandum/company agreement or founding deed; shareholder and capital records; managing-director appointment/representation information; registered-office details; business-authorisation records where applicable; and tax/registration information.

Accounting Records & Financial Statements

A Slovak s.r.o. is subject to Slovak accounting and tax-compliance rules. Proper accounting records must be maintained and annual financial statements prepared and filed/published as required by applicable legislation. Exact accounting, audit and filing requirements depend on the company's size, activity and statutory thresholds.

Tax & Annual Filing

International ownership does not remove annual compliance

A Slovak s.r.o. remains subject to Slovak corporate, accounting and tax obligations even where its owners and customers are abroad. Corporate income tax, VAT, payroll/employment, withholding tax and other filings must be assessed according to the company's actual operations.

Annual Compliance Checklist

- Maintain the Slovak registered office and current Commercial Register particulars.
- Maintain proper bookkeeping and supporting accounting records.
- Prepare and file/publish annual financial statements as required.
- File the corporate income tax return and pay tax due.
- Review corporate tax advance-payment obligations.
- Submit VAT returns and EU VAT reports where applicable.
- Maintain current shareholder, managing-director and UBO information.
- Report changes to registered corporate information.
- Review payroll, social-security and employment obligations where personnel are engaged.
- Review withholding-tax treatment of relevant cross-border payments.
- Review transfer-pricing/related-party obligations where applicable.
- Maintain bank KYC and commercial evidence.

Bank Account & Operational Setup

A Slovak s.r.o. may apply for a corporate bank account in Slovakia or, subject to provider policy, elsewhere in the EEA. Account opening is not automatic. Banks may request Commercial Register documents, UBO and director information, source of funds/wealth, contracts, invoices, expected turnover, customer/supplier countries and evidence of genuine business activity.

Why Slovakia Can Be Attractive

Topic	Current legal / practical position
EU & euro area	EU company operating in euros within the EU legal and VAT environment.
EUR 5,000 capital	Moderate statutory minimum capital for a limited liability company.
10% small-revenue rate	Companies with taxable revenues not exceeding EUR 100,000 can fall within the 10% CIT rate.
Electronic registry	Ministry of Justice electronic Commercial Register services support filings and access to registered information.
Broad commercial use	Suitable for genuine trading, services, consulting, IT, e-commerce and other operating businesses.

How BRIS Group Supports You

Structure review - Assess whether a Slovak s.r.o. fits the client's ownership, business and tax profile.

Formation - Coordinate corporate documentation, business-authorisation work and Commercial Register filing.

Registered office - Coordinate Slovak registered-office services where available.

KYC / UBO - Coordinate shareholder, management, UBO and source-of-funds/wealth due diligence.

Accounting & tax - Coordinate bookkeeping, annual accounts, corporate tax and VAT support.

Banking preparation - Prepare the corporate/KYC package and coordinate introductions where available.

Annual compliance - Coordinate financial statements, registry changes and ongoing corporate administration.

Documents - Arrange certified copies, translations, apostille/legalisation and corporate documents where available.

Professional Fees & Quotations

Tailored quotation

This brochure is an informational guide to Slovak s.r.o. formation and maintenance and is not a fee quotation. BRIS Group professional formation and annual administration fees, Slovak legal/registration costs, registered-office fees, accounting/tax work, business-authorisation costs, certified translations, apostille/legalisation, banking support and other optional services are quoted separately.

Important Legal Notes & Official Sources

This brochure is a general commercial guide and does not constitute Slovak or foreign legal, tax, accounting, regulatory or investment advice. **A Slovak s.r.o. is not a blanket 0% foreign-source structure.** For the current corporate-tax framework, the Slovak Financial Administration confirms rates of 10%, 21% and 24% according to statutory taxable-revenue thresholds.

Primary official/legal sources reviewed: Slov-Lex, including Act No. 513/1991 Coll. Commercial Code; Financial Administration of the Slovak Republic (Finan■ná správa), including current corporate income tax and 2026 VAT guidance; and the Ministry of Justice of the Slovak Republic Commercial Register portal and electronic filing information.

Information reviewed: August 2026. Tax rates, thresholds, VAT classifications, registration requirements and filing procedures should be reconfirmed before incorporation and during each annual compliance cycle.

PREPARED BY BRIS GROUP

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Professional incorporation and corporate administration for international clients.