SLOVENIA

LIMITED LIABILITY COMPANY (d.o.o.)
CLIENT GUIDE 2026

Company formation, Slovenian taxation
and annual compliance

Professional company formation
and ongoing corporate administration

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Slovenia d.o.o. at a Glance

The družba z omejeno odgovornostjo (d.o.o.) is Slovenia's standard private limited liability company. One or more domestic or foreign individuals or legal entities may own the company, while members are generally not personally responsible for company liabilities. Registration is made in the Slovenian Court Register, with SPOT providing the official one-stop business registration framework.

Topic	Current legal / practical position
Members / founders	One or more domestic or foreign natural or legal persons may own a d.o.o.
Liability	Members are generally not responsible with their personal assets for the company's liabilities.
Management	A d.o.o. appoints one or more representatives / managers in accordance with its constitutional documents and the Companies Act.
Registered office	A Slovenian registered seat and business address are required; owner consent for the business address may be required.
Minimum capital	EUR 7,500 total nominal capital; each basic capital contribution must be at least EUR 50.
Capital form	Cash or contributions in kind are permitted. Simple SPOT formation has stricter cash-payment conditions; in-kind or more complex structures require a notarial route.
Corporate income tax	22% for tax years 2024-2028 under the temporary statutory increase from the underlying 19% general rate.
VAT	22% standard rate; reduced rates include 9.5% and 5% for specified supplies.

Key Benefits for International Clients

- Foreign individuals and companies can own a Slovenian d.o.o.; the official SPOT guidance expressly permits domestic or foreign legal and natural persons as owners.
- EU company jurisdiction with access to EU VAT and cross-border corporate frameworks.
- 100% R&D tax relief for qualifying internal R&D investment and qualifying purchased R&D services.
- Investment tax relief of 40% of qualifying investment in equipment and intangible assets.
- Additional statutory reliefs exist for employment, digital and green transition, regional investment, pensions and qualifying donations.
- Slovenian corporate tax law contains participation-related exemptions and foreign-tax-credit mechanisms, subject to detailed statutory conditions.

Important 2026 Tax Position

Slovenia is not a 0% or territorial corporate-tax jurisdiction

A Slovenian resident company is taxed on worldwide income. For 2026 the corporate income-tax rate is 22%. Foreign shareholders, foreign clients, overseas invoices or a foreign bank account do not create a general 0% result. The main planning opportunities are statutory deductions, participation relief, foreign-tax credits, EU directives and treaty relief.

Ownership, Capital & Taxation

Topic	Current legal / practical position
Foreign ownership	One or more foreign natural or legal persons may be members. Foreign-direct-investment screening can apply where national-security criteria are triggered.
Capital	Minimum EUR 7,500; each basic contribution at least EUR 50.
Simple SPOT route	For eligible simple formations, cash capital is paid in full before registration. More complex arrangements and contributions in kind require a notarial route.
Legal personality	The d.o.o. becomes a legal person upon entry in the Court Register.
Beneficial owners	Legal entities generally must register their natural-person beneficial owners in AJPES's Register of Beneficial Owners.
UBO deadline	Beneficial-owner data and changes must generally be entered within 8 days after registration in the Business / Tax Register or after the relevant change.

Corporate Income Tax - 22% in 2026

Slovenia's Corporate Income Tax Act provides an underlying general rate of 19%, but the Reconstruction, Development and Financial Resources Act temporarily increases the rate to 22% for tax years 2024, 2025, 2026, 2027 and 2028. Resident companies are taxed on income sourced both in Slovenia and abroad.

Powerful deductions can materially reduce the effective tax burden

Official SPOT guidance confirms a tax allowance equal to 100% of qualifying R&D investment and up to 40% of qualifying investment in equipment and intangible long-term assets. Employment, digital/green-transition and other allowances may also apply. However, tax losses and tax allowances are subject to statutory utilisation limits; current official guidance states that combined reductions are generally limited to 63% of the tax base.

Participation Income & Foreign Tax

The Corporate Income Tax Act includes an exclusion regime for qualifying dividends and rules for gains on qualifying equity disposals, as well as relief for foreign corporate tax. The precise exemption, add-back, ownership, payer-jurisdiction and anti-abuse conditions must be tested for the specific holding structure before presenting participation income as tax-free.

Withholding Tax - Domestic Rate 15%

Official SPOT tax guidance states a 15% domestic withholding rate for Slovenian-source income subject to withholding. EU directives and Slovenia's double-tax treaties can reduce or eliminate withholding on qualifying dividends, interest and royalties where the relevant ownership, residence, beneficial-owner and anti-abuse requirements are satisfied.

VAT - 22%, 9.5% and 5%

The standard VAT rate is 22%, with reduced rates of 9.5% and 5% for specified supplies. Current 2026 rules generally require VAT identification when domestic annual turnover exceeds EUR 66,000 during the year; where turnover exceeds EUR 60,000 but not EUR 66,000, identification generally starts from the first day of the following calendar year. EU and cross-border transactions can trigger separate registration rules.

Formation Process & Documents Required

1. Structure and Slovenian tax review 2. Company name and registered address 3. Founder / manager / UBO KYC 4. Articles or memorandum of association 5. Temporary bank account and capital payment 6. SPOT or notarial filing, depending on structure 7. Entry in the Court Register 8. Tax registration and conversion to an operating bank account 9. Beneficial-owner, VAT, payroll, licensing and other registrations as applicable

Official SPOT guidance distinguishes simple single-member and multi-member formations from structures requiring a notarial act. Contributions in kind and customised shareholder arrangements generally require the notarial route. Foreign documents may require certified Slovenian translation and apostille/legalisation depending on origin and use.

Official Capital & Formation Costs

The officially verified minimum share capital is EUR 7,500. SPOT states that the simplified company-establishment procedure is free of charge, but notarial, translation, certification, bank and other third-party costs arise where the structure or foreign documentation requires them. This guide therefore does not invent a universal all-in government formation fee. BRIS professional fees are quoted separately.

Documents Required from the Client

- Passport / acceptable ID for members, managers and beneficial owners.
- Recent proof of residential address.
- Slovenian tax number / identification arrangements where required.
- For corporate founders: registry extract, constitutional documents, representatives and complete ownership chain.
- Certified consent for the Slovenian business address where required.
- Proposed company name and detailed business activities.
- Ownership percentages, EUR 7,500+ capital and management / signing arrangements.
- Expected countries, customers, suppliers, turnover and transaction profile.
- Source-of-funds / source-of-wealth evidence and certified translations / apostille where required.

Accounting, Annual Reports & Audit

Slovenian companies must keep accounting records and prepare annual reports under the Companies Act and applicable Slovenian Accounting Standards or IFRS where required. AJPES receives annual reports for statistical and public-disclosure purposes and publishes them through JOLP.

Audit is size / status based

AJPES confirms that medium-sized companies, large companies and companies whose securities are traded on an organised market are subject to statutory audit. Other statutory categories can also be audited. AJPES's 2026 calendar showed 31 August 2026 as the deadline for audited annual reports of calendar-year entities.

Annual Compliance Checklist

- Maintain registered seat and current Court / Business Register details.
- Maintain member, manager and beneficial-owner information.
- Report UBO details and changes to AJPES within the statutory 8-day period.
- Keep statutory accounting records and supporting documentation.
- Prepare and submit annual reports to AJPES within the applicable deadlines.
- File corporate income-tax return and pay 22% tax for 2026, after available reliefs.
- File VAT, payroll and withholding returns where applicable.
- Document R&D, investment and other tax allowances before claiming them.
- Review transfer pricing, treaty, EU-directive and audit requirements annually.

International Business & Tax Planning

Slovenia is a mainstream EU jurisdiction rather than an offshore or territorial-tax location. The 2026 corporate rate is 22% and resident companies are taxed on worldwide income. Its strongest tax-planning features are therefore not a blanket 0% regime, but substantial R&D and investment allowances, participation relief, foreign-tax credits, EU-directive relief and Slovenia's double-tax treaty network.

Can a Slovenian d.o.o. pay 0% corporate tax?

Not simply because it is foreign-owned or earns foreign-source income. A genuine nil liability can arise only where deductions, tax losses, statutory allowances or exempt income eliminate the taxable base, subject to the utilisation and anti-abuse rules. For an operating company, the headline 2026 rate is 22%. R&D relief can equal 100% of qualifying expenditure and investment relief can equal 40% of qualifying investment.

EU Holding & Cross-Border Planning

For qualifying corporate groups, Slovenia's domestic participation rules, EU Parent-Subsidiary and Interest-Royalties frameworks, tax treaties and foreign-tax-credit provisions can materially reduce double taxation. Each structure should be reviewed for ownership, holding period, substance, beneficial ownership, payer jurisdiction and anti-abuse conditions before any exemption or reduced withholding rate is assumed.

How BRIS Group Supports You

Structure & tax review - Assess d.o.o. suitability, 22% corporate tax, R&D / investment allowances, participation relief, VAT, withholding, EU directives and treaties.

Company formation - Coordinate foreign founder documents, registered address, articles, capital, SPOT / notarial process and Court Register filing.

KYC / UBO - Coordinate member, manager, beneficial-owner and source-of-funds / source-of-wealth due diligence.

Accounting & compliance - Coordinate bookkeeping, AJPES annual reports, corporate tax, VAT, payroll, withholding and audit support where required.

Banking - Prepare corporate and KYC documentation and coordinate Slovenian / international banking support where available.

Professional Fees & Official Sources

Professional fees are quoted separately

This guide is informational and is not a fee quotation. BRIS Group professional fees and third-party costs - including registered office, notary, translations, accounting, tax, VAT, audit, licensing, immigration and banking support - are quoted separately according to the required services.

Official sources reviewed for this 2026 guide: Financial Administration of the Republic of Slovenia (FURS) - corporate income tax, 22% temporary rate, worldwide taxation, VAT and VAT-registration rules; SPOT - d.o.o. formation, EUR 7,500 capital, tax allowances and simplified registration; AJPES - Annual Reports / JOLP and Register of Beneficial Owners; GOV.SI - investment promotion and 2026 R&D / innovation incentives.

PREPARED BY BRIS GROUP

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Professional incorporation and corporate administration for international clients.