SLOVENIA

Slovenia - Civil Law (German)

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Incorporating a company in Slovenia

Slovenia taxes

If you want to set up a company in Slovenia, this article explains the tax laws for a LLC (DOO) which is the most common company structure in Slovenia.

Slovenia imposes corporate tax on income made offshore in the same way that if it was accrued onshore. The usual approximate tax rate for income remitted, from our research, and your results may vary, is 19%. Slovenia may have certain exemptions to remit offshore income. Taxes are lower than average in Slovenia as the rate which LLC (DOO) will pay tax is 19%. This ranks Slovenia as 66th overall in terms of corporate tax rate worldwide. Certain companies operating in certain sectors such as international shipping may request be taxed under the Tonnage Tax, which ranges from €0.90 to €0.20 per day for 100 net tonnes.

The valued added tax rate is 22.00%, that ranks Slovenia as 162nd when compared to VAT globally. In terms of other taxation, an employer will contribute 16.10% to the equivalent of a social security fund and an employee will contribute 22.10%. The overall complexity of the tax system is medium. This is measured by average time to comply with a country's labor tax requirements is as it is 96hours. Contributing to this is the number of yearly labor tax payments, which is 1 in SI.

Thin capitalization rules are in effect. This refers to any sort of laws on companies' debt-to-asset ratios.
Dividends received from a resident company, an EU subsidiary may be 95% tax exempted. The exemption may apply to non-EU subsidiary, provided that is not resident of a black-list jurisdiction and its profits are subject to at least 12.5% income tax. A dividend is distributions of a company profit, decided by the board, to shareholders. Dividends can be one of the following cash payments, shares of stock, or other property.
Capital Gains are considered business income and therefore subject to Corporate Income Tax. However, a 47.5% exemption may apply to capital gains from the disposal of shares, if those shares represent 8% of participation and have been held more than 6 month and at least one person is employed on a full-time basis during this period. The exemption may apply to non-EU shareholdings, provided that is not resident of a black-list jurisdiction and its profits are subject to at least 12.5% income tax. A capital gains tax is levied on the profits that a corporation or natural person realizes when he or she sells sells a capital asset for a price that is higher than the purchase price.

The interest withholding tax rate is estimated at 15%. This means that the taxman expects relevant legal entities to pay tax on 15% of payments abroad on interests. The dividends withholding tax rate is 15%. Which means that the taxman expects companies to pay tax on 15% of payments abroad on dividends. The royalties withholding tax rate is 15%. This should be interpreted usually that the tax authorities expects companies to automatically withhold 15% of royalties remitted abroad. Payments to non-residents of EU jurisdictions or jurisdictions that have concluded a tax treaty with Slovenia may be exempted or subject to lower withholding tax rates.
There is no known tax on wealth in Slovenia. There are inheritance and transfer taxes in Slovenia. There is a real property tax applied to certain lands. We are aware of widely used research and development tax relief in this country.

The above is not tax or legal advice for your individual facts and circumstances. We can point you to an accountant in Slovenia who can properly advise you. Contact us today. Click the free consultation button above.

The vat rate in Slovenia is 22% which ranks 162 in the world.

- ✖ **Patent box**
- ☑ **RND credit**
- ✖ **Wealth tax**
- ☑ **Estate tax**
- ☑ **Transfer taxes**
- ✖ **Asset taxes**

- 62 **Tax treaties**
- 19% **Offshore Tax**
- 19% **Corp rate**
- - **Loss carryback years**
- 90 **Corporate time**

Slovenia Legalese

When looking for a jurisdiction in which to incorporate, the first thing to look at is the legal code. The body of law in Slovenia is civil law (german) law. You will want to get some local advice as to how to best structure a company in Slovenia. One is permitted to electronically sign documents.

The abbreviation SI is for Slovenia and the most common legal entity type in Slovenia is a LLC (DOO).

The amount you'll have to wait is about 4 to 6 Days to setup a LLC (DOO) in SI. The types of consideration you can use to capitalize your business is most commonly legal currency.

Yes, one is allowed to re-domicile a LLC (DOO) from SI. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own a LLC (DOO) in SI by yourself. Corporate Shareholders are allowed, meaning you could have a company as a shareholder. Foreign ownership is encouraged, up to 100% of the ownership of the LLC (DOO).

A company is only required to have 1 director on the board. Moreover, corporate directors are not permitted. Directors are disclosed publicly. There is a requirement to have annual meetings of shareholders.

A registered agent is normally required, which means the company will have to pay a fee on a yearly basis, for an address which can receive any lawsuit papers on behalf of the company. A related requirement, a corporate secretary is not a requirement.

There is an obligation to file yearly tax returns. However, there is oftentimes a requirement to have these accounts audited.

Overall we think Slovenia is a good option and have given it a score of 71 as an IO score, using the Incorporations.IO proprietary formula.

- ✗ **Directors not disclosed in a public registry**
- ☑ **Shareholders not disclosed in a public registry**
- ☑ **Redomiciliation permitted**
- ☑ **Registered office required**
- ✗ **Corporate director permitted**
- ✗ **Local Secretary not required**
- ☑ **Local Director not required**
- ☑ **Electronic signature**

1 **Shareholders required**

1 **Directors required**

4 to 6 Days **to form**

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Country Info

National Flag of

Republika Slovenija (slv)

Currency

EUR

Area Code

+386

Capital

Ljubljana

Region

Southern Europe

Native Languages

Slovene