

# 4. ESTABLISHING A COMPANY



## WHY COMPANY ESTABLISHMENT MATTERS

Establishing a company in Slovenia is a straightforward and efficient process, but requires careful planning in terms of legal form, governance structure, capital requirements and regulatory compliance.

For foreign investors, early structuring choices define the tax profile, liability regime, operational flexibility and the way a Slovenian vehicle accesses the EU market, with each of these dimensions explored in the sections that follow.

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## LEGAL FRAMEWORK

Company formation, governance and organisation are governed by Slovenian company law aligned with EU legislation.

The key legal instruments include:

- Companies Act (ZGD-1)
- Court Register Act
- Decree on the Entry of Companies into the Court Register

🌐 Companies Act (ZGD-1)

🌐 Court Register Act (ZSReg)

### Key takeaways

- Legal framework is stable and EU-aligned
- Court registration is mandatory for legal personality

### Key risks

- Incomplete documentation
- Delays due to formal deficiencies

## MAIN COMPANY FORMS

Slovenian law provides several legal forms, including:

- limited liability company (d.o.o.)
- public limited company (d.d.)

- European company (SE)

In practice, most foreign investors choose a limited liability company (d.o.o.) due to its flexibility and limited liability.

### Key takeaways

- d.o.o. is the default choice for most investors
- d.d. is generally used for larger or capital-intensive projects

### Key risks

- Selecting a legal form that does not fit the intended business model
- Overlooking governance and liability implications

## FOUNDERS AND ELIGIBILITY

Companies may be established by Slovenian or foreign natural or legal persons.

Certain restrictions apply to individuals outstanding tax liabilities, involvement in non-compliant companies, or relevant criminal convictions. Foreign founders are subject to additional documentation requirements and must typically provide:

- identification documents
- Slovenian tax number, which is obtained from the Financial Administration (FURS) in person in Slovenia, via the eDavki online

system before the company is **registered** or, in some case, via a Slovenian embassy or consulate; fully online procedures are not always available.

- foreign register extracts (with certified translation, where applicable)
- statement by each director confirming the absence of legal impediments

 Tax identification number for a foreigner | Financial Administration of the Republic of Slovenia

### Key takeaways

- Foreign founders must obtain and submit the prescribed identification, tax and corporate documentation.

- Directors must formally confirm the absence of legal impediments

### Key risks

- Missing or invalid foreign documents
- Delays due to legalisation and translation procedures

- Failure to provide required director statements

 eDavki - Application for entry of data for a natural person in the tax register (tax identification number)

## COMPANY NAME AND REGISTERED OFFICE

The company name must:

- be unique and distinguishable
- include the legal form
- comply with Slovenian language requirements

Use of “Slovenia” requires approval.

The registered office must be supported by a verified owner’s consent.

### Key takeaways

- Name approval is a formal requirement
- Registered office must be documented

### Key risks

- Missing proof of business address

## SHARE CAPITAL AND FINANCING

Minimum capital requirements depend on the company type:

- d.o.o.: EUR 7,500

- d.d.: EUR 25,000

Capital may be contributed in cash or in kind, subject to valuation rules.

### Key takeaways

- Capital must be deposited before registration
- In-kind contributions require additional documentation

### Key risks

- Incorrect capital structuring
- Failure to meet minimum requirements

## MANAGEMENT AND GOVERNANCE

Companies must appoint at least one authorised representative (director).

### Key features:

- no nationality or residency requirements
- shareholder decisions govern key matters
- governance structure depends on company type

### Key takeaways

- Flexible governance structures
- Clear division between ownership and management

### Key risks

- Improper appointment of directors
- Weak governance structure

## REGISTRATION PROCESS

Companies acquire legal status upon registration in the Court Register. Registration can be completed:

- through a notary (mandatory for complex structures and d.d.)
- via the SPOT system (online or at a one-stop shop); online procedures require prior setup of an electronic

identity and a qualified digital certificate, with further guidance available on SI-TRUST / Trust Service Authority of Slovenia.

 SPOT portal: <https://spot.gov.si>

 SI-TRUST / Trust Service Authority of Slovenia

### Key takeaways

- Registration is relatively fast (often within days)
- SPOT enables simplified procedures

### Key risks

- Incorrect choice of registration method
- Incomplete filings

## LIMITED LIABILITY COMPANY (D.O.O.)

The d.o.o. is most common for foreign investors.

### Key characteristics:

- minimum capital: EUR 7,500
- limited liability of shareholders
- up to 50 shareholders (unless approved otherwise)

Shares are transferable, typically subject to approval and pre-emption rights.

### Key takeaways

- Flexible and widely used structure
- Suitable for SMEs and foreign investors

### Key risks

- Restrictions on share transfers
- Governance issues among shareholders

## PUBLIC LIMITED COMPANY (D.D.)

The d.d. is used for larger investments and capital market activities.

### Key characteristics:

- minimum capital: EUR 25,000
- one-tier or two-tier governance
- shares as securities

Incorporation is carried out through a notary.

### Key takeaways

- Suitable for large-scale investments
- More complex governance structure

### Key risks

- Higher administrative burden
- Increased regulatory requirements

## ALTERNATIVE STRUCTURES

Other options include:

- sole trader (s.p.) – straightforward structure for individuals with residence in Slovenia
- branch of a foreign company – extension of the parent company without separate legal status
- partnerships (d.n.o., k.d., k.d.d.) – structures with specific liability and governance features

A sole trader (s.p.) may also be suitable for small-scale activities, but unlike a company it does not provide limited liability, meaning the entrepreneur is personally liable for all business obligations with all their assets. For EU/EEA and Swiss citizens, a sole trader can in principle be established under

the same conditions as for Slovenian nationals. Non-EU nationals, however, can only operate as sole traders after meeting additional immigration requirements, in particular obtaining a residence and work (single) permit and, as a rule, completing at least one year of continuous lawful residence in Slovenia.

A business branch may offer a practical route for entering the Slovenian market without establishing a separate legal entity. However, it does not have separate legal personality and operates in the name and on behalf of the parent company, which retains full responsibility for the branch's operations and liabilities.

### Key takeaways

- Alternative structures may be suitable for specific business models.
- A business branch may allow market entry without incorporating a separate entity.

### Key risks

- Unlimited liability (s.p., partnerships).
- Parent company liability (branch).
- Practical limitations for non-EU nationals (e.g. residence requirements for sole trader).