

Republic of Slovenia

Legal Provisions

Compiled by:

Embassy of Switzerland in Ljubljana

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GENERAL REMARKS

The official language is Slovene. In the parts of the country by the borders of Italy and Hungary, where Italian or Hungarian national communities reside, the official languages are also Italian and Hungarian respectively (Art. 11. of the Constitution).

Switzerland and Slovenia are linked by a number of accords and conventions. Particular among these are agreements on the protection of investments, double taxation and social security. An agreement on scientific and technical cooperation was signed in 2008.

Some important milestones:

30 July 1995 Slovenia became member of the WTO

01 May 2004 Slovenia became a full member of the European Union

01 January 2007 Slovenia adopted EURO as its currency

21 December 2007 Slovenia became a member of the Schengen Agreement

21 July 2010 Slovenia became a member of OECD

Slovenia is a full member of most international and regional intergovernmental organisations (e.g. IMF, IBRD, EBRD, and Stability Pact for SEE).

CUSTOMS

Slovenia is a member of the European Union and therefore fully applies the EU's foreign trade policy. Trade between Slovenia and other EU member states is based on the **free movement of goods**. As part of implementing the tax policy certain administrative formalities still have to be respected.

[Bilateral agreements](#) form the basis for Swiss - EU relations. The bilateral approach has its origins in the Free Trade Agreement of 1972 and has been steadily extended since the 1990s, notably through two packages of accords, Bilateral Agreements I (1999) and II (2004). The agreements provide both parties with extensive market access and are also a basis for close cooperation in many sectors.

The [customs policy](#) of the Republic of Slovenia provides you with all information about import and export customs regulations.

CUSTOMS REGULATIONS

In the importing and exporting of goods from and to third countries, the [customs regulations of the EU](#) are applied.

The member states are authorized to regulate some areas of customs legislation that are not covered by the EU's customs regulations in their national legislation. For the areas of customs regulations not regulated by the EU's legislation, Slovenia has adopted the [Act Implementing the Customs Regulations of the European Community](#).

CURRENCY REGULATIONS

Local currency is Euro-EUR.

The foreign exchange rates can be found in English on the [Bank of Slovenia](#) webpage.

If you intend to enter or leave the EU with EUR 10'000,00 or more in cash (or its equivalent in any other currency), it is good to know the rules governing the movements of cash crossing the borders of the EU. Cash must be declared in a written form and submitted to the customs authorities of the EU Member State through which a traveller is entering or leaving the EU.

FOREIGN EXCHANGE REGIME

The foreign exchange regime **is fully liberalised** and is subject to surveillance of the Bank of Slovenia, the Ministry of Finance, the Customs Authorities and the Foreign Exchange Inspectorate of the Republic of Slovenia.

Residents and non-residents may only purchase and sell foreign currency at authorised banks and at currency exchange operators. More at [Ljubljana Stock Exchange](#) and [Securities Market Agency](#)

REGISTRATION PROCEDURE FOR PRODUCTS, STANDARDS, TECHNICAL RULES, LABELLING REGULATIONS

In order to simplify trade in spite of the different product regulations, the EU member states and Switzerland reached agreement on the mutual recognition of conformity assessments ([MRA](#)). This agreement obligates the importing country to recognize the conformity assessments carried out in the exporting country. Companies therefore have the option of having their products assessed on the domestic market in accordance with the product regulations of the exporting country. If the product regulations of both countries are the same, a conformity assessment carried out in the exporting country in accordance with its own regulations is sufficient.

Products and packaging should meet [EU standards](#).

The MRA between Switzerland and the EU authorizes Swiss companies to affix the [CE label](#) required for EU bound exports to their products. The CE label allows products to be brought directly into the EU market without being subject to any further inspections.

In Slovenia the products can be tested and certified at [the SIQ - Slovenian Institute of Quality and Metrology](#).

Information on Import is provided [here](#). Information on Export is provided [here](#).

TAXES

Information on taxes in Slovenia are available [here](#).

The [Financial Administration of the Republic of Slovenia](#) (FURS) collects all taxes, including customs duties, excise duties and value added tax on import.

[Entry into the tax register and tax number](#) can be made on the basis of application for entry into the tax register or ex officio. Upon entry of the required data into the tax register, the tax ID number is allocated to the person of entry and consists of eight-digit numbers. The tax ID number can also be allocated to a non-taxable person if needed in the tax procedure.

[Taxes and other duties](#)

[List of double taxation conventions currently in force \(January 1, 2017\)](#)

COMMERCIAL LAW

Joining the European Union in 2004 brought Slovenia to get in line with the standards and legislation set by EU in order to fully regulate its corporate, commercial and financial activities.

The [following legislation](#) provides the basis for all businesses in Slovenia and in foreign trade.

SETTING UP COMPANIES

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 Swiss citizens.

[The Companies Act](#) (fully harmonized with EU legislation) regulates all the activities conducted by a legal entity starting with the company registration and up ending with its liquidation.

The process of company incorporation is one of the simplest in Europe, due to the [one-stop-shop \(e-VEM\)](#) where all the necessary documents can be registered in order to be recorded at all the authorities (in the Business Register, at the Tax Authorities, at the Health Institute and the Statistical Office of Slovenia). Before registering at the one-stop-shop, the legal entities must open a bank account and deposit the necessary share capital (the limited liability companies (DOO) must register at least 7500 EUR at incorporation, while the joint stock companies (DD) must deliver at least 25.000 EUR) and must draft the articles of association in a special form.

Non-residents of the Republic of Slovenia have to obtain a Slovenian [tax number](#) before starting to set up a business in Slovenia.

More information about registering a business in Slovenia is available [here](#).

JOINT VENTURE OPPORTUNITIES

Joint ventures [general regulation](#).

PROMOTION OF INVESTMENT

Slovenian legislation does not distinguish between foreign and domestic investors, but between residents and non-residents. Information is available on the link [foreign investment regime](#).

ENTRY CONDITIONS, WORK PERMITS, RESIDENCE PERMITS, LABOUR LAW

Nationals of EU Member States, Switzerland, Liechtenstein, Norway and Iceland may [enter](#) the Republic of Slovenia with a valid identity card or a valid passport. For the first three months after entry, an EEA citizen or Swiss national may reside in the country without registering residence. However, if the period of residence exceeds three months, he/she must register the residence at the administrative unit in the region where he/she resides before the expiry of the authorised three-month residence period.

Nationals of all EU and EEA Member States as well as Swiss nationals have [free access to the labour market in Slovenia](#). The employer is obligated to register you into the obligatory pension, invalidity, health and unemployment insurance within 8 days of the date of signing the employment contract and has to deliver you a photocopy of registration within 15 days from commencing work.

Information on working in Slovenia can be found [here](#).

PROCEDURES FOR COLLECTING PAYMENT

Information can be acquired by a [debt collection agency](#) or [a law firm](#).

SOURCES OF INFORMATION AND LINKS

See [Basic Addresses](#)

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