



START YOUR BUSINESS IN SLOVENIA

ALL THE DETAILS YOU NEED
IN THIS FREE GUIDE BOOK

2
SLOVENIA
BUSINESS

WELCOME 2 YOUR 2ND COUNTRY – SLOVENIA!

This is your personal 2SLOVENIA BUSINESS GUIDEBOOK with guidelines, tips & tricks and instructions for your business and life activities in Slovenia.

Designed by you and made for you!

Let 2slovenia.eu be your one stop shop to connect you with the best providers on the Slovenian market.

Contact us and let us know about your plans.

We hope it meets your expectations and answers all your questions.

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The investment is co-financed by the Republic of Slovenia and the European Union under the European Regional Development Fund

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WHY SLOVENIA

Slovenia has a small highly globalized economy, with no restriction for foreign investment and with excellent quality of educated workforce.

STRATEGIC LOCATION, GREAT CONNECTIONS

Slovenia is located in Central Europe with excellent connection to central EU markets in one side and southeastern markets, especially Balkan on the other side.

- Located in Center of Europe, on the crossroads of east, west, north and south.
- Easy to reach and connect to EU markets.
- Connect Central Europe with the Mediterranean Sea.
- It has important role in Pan-European transport corridor.

EDUCATED PEOPLE WITH STRONG WORK ETHICS

Slovenia has high quality of educated workforce with knowledge of foreign languages and high work ethics.

- Highly educated and skilled workforce:
- 84% of people have finished secondary educations.
- More that 34% are involved in tertiary educational programs.
- Western-German mentality and work ethics.
- Modern and internationally certified education System.
- Slovenians are one of the most Multilanguage EU citizens – Slovenians speak at least 3 languages – English, German, France, Italian, Croatian-Serbian.

STABLE AND SAFE SOCIAL COUNTRY

Slovenia is one of the safest countries, with high social protection and low crime and terrorism statistic.

- Part of European union and led by strict European union law with control of EU on all fields.
- A social country (excellent health system and education system are covered by government).
- Business cost of terrorism, crime and diseases are very low (top ten by Global Competitiveness report 2016).
- High protection of investors (Global Competitiveness Report 2016).

DEVELOPED COUNTRY

Slovenia is small developed economy with large exporting sector and strong innovation power.

- One of the most developed country – very high level of development (25th place-higher than Austria, Belgium, Luxembourg and Finland and right behind Italy, Spain, and Czech Republic).
- Slovenia is in group of strong innovators (following France, Austria and Belgium).
- Most industrialized country of the former Yugoslavia.

BUSINESS AND SUPPORT INFRASTRUCTURE IN SLOVENIA

In Slovenia starting a business is fast and simple with good quality of support infrastructure.

- Starting a business is fast and simple (only 6 days are needed for starting a business (3 place by Doing Business Report 2016).
- Telephone line coverage and internet connection coverage is high.
- Slovenia has the lowest cost (0.0) for starting the business (top country by Doing Business Report 2016).
- Highly protected minority shareholder's (top 10 countries by Doing Business Report 2016).

BASIC INFORMATION ABOUT SLOVENIA

The Republic of Slovenia lies in the heart of Europe, where the Alps and the Mediterranean meet the Pannonian plains and the mysterious Karst. Slovenia is a central European country with the area of 20,273 km². It borders on Austria, Italy, Hungary and Croatia. Slovenia has been a part of the European Union since year 2004 and a part of the Eurozone since 2007.

Basic information:

Official name	Republic of Slovenia
Population	2,058,123
Area	20,273 km ²
Official language	Slovenian (in ethnically mixed regions also Italian and Hungarian)
Monetary unit	Euro (EUR)
Capital city	Ljubljana
The largest city	Ljubljana (287.218 inhabitants) (Other larger cities are Maribor, Celje, Koper, Nova Gorica, Ptuj, Novo mesto, Murska Sobota, etc.)
Government	Unitary parliamentary constitutional republic
GDP	Total: \$66,126 billion; per capita: \$32,027
Religion	Most population is Roman Catholic, (however, there are more than thirty other religious communities officially registered.)
Ethnic groups	Slovenes, Serbs, Croats, Bosnians and other unspecified groups. There is also a Roma community.

Flag



Coat of arms



The Slovene national anthem is the seventh strophe of the poem Zdravljica, which was written in 1844 by the greatest Slovenian poet France Prešeren.

Basic geographical information about Slovenia:

Geographical information	
The highest peak	Triglav (2864 m)
Length of the coastline	46,6 km. Slovenia is the land of water, the total length of watercourses is 26,600 km.
Climate	Alpine, Continental, Mediterranean
Time zone	CET (UTC+1)

Important numbers:

Important numbers	
Emergency medical assistance	112
Police	113
Call number for Slovenia	+ 00386



SLOVENIA IN GENERAL



TRANSPORT SERVICES IN SLOVENIA

Slovenia lies in the heart of Europe and is as such easy to access and navigate. There are three international airports and a well-developed network of public transport, including buses, trains, taxis and high quality car rental services.

The Act on Services of General Economic Interest regulates the public transport on the market and private companies providing other types of transfer service.

AIRPORT

In Slovenia, there are three main international airports, namely **Ljubljana** Airport – Letališče Jože Pučnik Ljubljana, **Maribor** Airport – Letališče Edvard Rusjan and **Portorož** Airport (mostly for small private planes up to 10 seats).

Ljubljana Jože Pučnik Airport:

- 26 km from Ljubljana
- smart phone application: Ljubljana Airport

ACCES: Taxi (20 EUR is the average price for a ride from Ljubljana city centre to the airport).

- Shuttle (four shuttle services are available at the airport; the most recommended and price effective is GoOpti. Prices start from 7 EUR).
- Car rental (eleven rental services are available, one of the most recommended Slovenian company is Avant-car, but you can also find some international companies).
- Bus (two bus lines operate at the airport: Alpetour and Alpe Adria Line).
- Car (you can leave your car at the parking space (2 EUR per hour) or in the parking house (2.5 EUR per hour)).

CAR RENTAL

- A great range of companies.
- Some of the companies available at the airport are: AvantCar AVIS, Europcar, Budget, Hertz, Sixt, Enterprise.
- Easy to manage your reservations online.
- Many agencies offer the chauffeur service as well.
- Competitive prices.

TAXI

- Taxis can be found in all larger Slovenian cities.
- They are usually contacted by phone.
- They are cheaper when booked in advance rather than hailed.
- New on the market: A taxi application HOPIN.

- Taxis have designated lanes in Ljubljana, which enables them to travel faster and avoid traffic jams.
- Uber's general director for South-East Europe has announced Uber's arrival to Slovenia.

SHUTTLE

- Reservations can be made online or by phone.
- Reliable service.
- Useful for groups travelling short distance.
- The best known shuttle service in Slovenia is GoOpti:
 - They provide the best shuttle service to the nearby airports, they have their own platform at Ljubljana's main bus station, and reservations are made simple through their website: www.goopti.com/

CAR

- Cars are driven on the right line.
- Car lights are obligatory during day time.
- Severe fines for speeding and driving under influence.
- Permitted blood alcohol content for standard drivers is 0.05.
- Parking spaces in towns are marked by the blue line (=the blue zone), parking is payable.
- Town centers are usually closed for traffic.
- The toll is collected through vignettes, either yearly (110 EUR), monthly (30 EUR) or weekly (15 EUR).

PUBLIC TRANSPORT

- Public transport is provided by buses and trains.
- It connects towns within and outside Slovenia.
- Both buses and trains connect Ljubljana to surrounding capitals.
- Trains are operated by Slovenian Railways. Their website enables you to make inquiries, reservations, and to check routes, as well as timetables.
- Buses are operated by several bus companies which generally also offer other services, such as short bus trips and accommodation reservations (Alpetour, Arriva, LPP and other).

PORT

The Port of Koper is Slovenian only port, located in Koper. It connects Central Europe with the Mediterranean Sea. Port of Koper d.d. provides different port and logistics services. Access to the port is also available by railway.

BEST 4 & 5-STAR HOTELS IN SLOVENIA

Slovenia is often described as a pocket-size country that can offer 'just about everything'. Whether you are a fan of sun or snow, this country has something to suit everyone's taste and there is no doubt that its landscape will leave you breathless. Explore Slovenian beauty by staying in the finest hotels in the country that combine high quality service and hospitality.

Slovenia is divided into twelve main regions and here is a brief presentation of some, with selected suggestions for your stay.

CENTRAL SLOVENIA – LJUBLJANA

Ljubljana, the country's capital is located in the Central Slovenia, is one of the most recommended European destinations in the last couple of years. Ljubljana is **Europe's Green capital of 2016** and its population of 270,000 is proud to enjoy the good quality of air and water. Our capital's most famous landmarks are the Triple Bridge, designed by our renowned architect Jože Plečnik, the nearby square dedicated to our greatest poet France Prešeren and Ljubljana's castle, boasting proudly over its town.

Ljubljana will enchant you with its beautiful streets and hidden passages and places where you can enjoy in different types of cuisine. When you have had enough of the crowds, simply move to its surroundings where you will be greeted by the beautiful nature of Iški Vintgar or Ljubljansko barje.

GRAND HOTEL UNION****



Grand Hotel Union is a **luxurious 4-star hotel**, boasting a premier location **in the very center of Ljubljana**, only steps away from the Old Town. As **one of the oldest hotels** built in the Vienna Secession style, it has the **largest conference center** in Ljubljana and is therefore very popular for business guests. Its 21 conference rooms and lounges can accommodate from 10 to 850 participants. Address: Miklošičeva 1, 1000

Ljubljana / Info: www.union-hotels.eu/en/grand-hotel-union/.

THE GORENJSKA REGION - BLED

This region's capital is Kranj, with population of 38,000 people. Kranj is rich with culture and history. Those who enjoy town strolling will also love the ancient towns of Radovljica and Škofja Loka. Just a couple of miles away, beautiful mountains between the regions will impress you with its wonderful **Lake Bled and Lake Bohinj** under the highest peaks of Slovenia. Two mountain ranges stretch around the lakes, namely Julian Alps and Kamnik-Savinja Alps. **Triglav, Slovenia's highest peak (2,864 m)** is also located here, at the heart of the marvelous national park. In winter, you can head to **Kranjska Gora, a very popular skiing resort**, which offers more than just skiing. If you prefer less crowded resorts, Vogel and Koblja might be right for you.

GRAND HOTEL TOPLICE *****

Grand hotel Toplice is a luxurious 5-star hotel, overlooking Lake Bled. It features a private beach and boathouse, in addition to a thermal swimming pool and selected wellness services. Address: Cesta svobode 12, 4260 Bled/ Info: www.sava-hotels-resorts.com/.



HOTEL JEZERO BOHINJ ****



Hotel Jezero Bohinj is a 4-star hotel situated in the **heart of Triglav natural park** at the **edge of beautiful, natural Lake Bohinj**, only 4,5 km away from the Vogel skiing resort. Guests can enjoy nature, quiet and peacefulness only few meters from the lake. Address: Ribčev Laz 51, 4265 Bohinjsko jezero / Info: www.hotel-jezero.si/en/index.php

THE COAST - PORTOROŽ/ KOPER

Slovenia only has around 46 km of the coastline, but it will take you through wonderful small towns, such as **Piran, Portorož, Izola, Koper and Strunjan**, where you can find **marinas, spas, casinos, bars and restaurants**. The Slovene coast will enchant you with the blue color of the sea and fresh smell of the pines. One of the greatest masterpieces of nature, **karst caves** can be found in this region. Take a swim, visit the **Sečovlje or Strunjan Saltworks** and then head to **Lipica**, which houses a renowned stud farm.

GRAND HOTEL PORTOROŽ*****



Grand Hotel Portorož is an exclusive 5-star hotel located in the heart of **Portorož**. It offers comfortable and modern design accommodation, combined with local tradition of salt making. The hotel has a private luxury beach and is directly connected to the spa center Terme Portorož, which offers the most complete thermal health spa in Europe. Address: Obala 33, Portorož/ Info:

<http://www.lifeclass.net/en/>.

MIND HOTEL SLOVENIA*****

The five-star Hotel Slovenia is the **newest luxurious five-star hotel in Portorož**, located by the sea and the main seafront promenade. It shares with you the 800-year-old local stories of Mind Cultivation and magnificent white salt crystals (Salt Cultivation). The hotel is a part of the LifeClass Hotels & Spas, thus connected to the Spa & Wellness Palace complex with a glass hallway. Address: Obala 33, Portorož/ Info: www.lifeclass.net/en/hotels/hotel-slovenija.



GRAND HOTEL BERNARDIN *****



Grand Hotel Bernardin is a luxurious 5-star hotel, boasting a premier location near the beach between two cities, Portorož and Piran. It offers an excellent wellness center–Paradise Spa, indoor swimming pool with heated sea water and a luxury private beach. Hotel Bernardin houses Slovenia's largest congress center, which can accommodate up to 1,100

participants. Address: Obala 2, Portorož /Info: www.bernardingroup.si/en.

THE PODRAVSKA REGION - MARIBOR

Maribor is the region's capital and **Slovenia's second largest town** with population of 95,000 people. If you want to enjoy its nature, head to Maribor Pohorje – a ski area famous for its annual international ski competition for women, the Golden Fox. **Ptuj**, on the other hand, is Slovenia's oldest town, nestled safely below Ptuj castle. Do not forget to visit **Haloze Hills, a perfect place for wine lovers**, who can enjoy in 50 kilometers of wine routes.

GRAND HOTEL PRIMUS ****

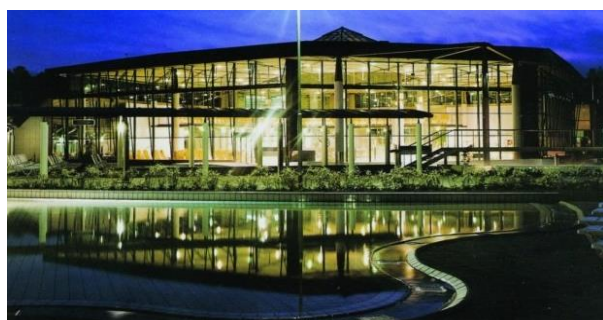
Grand hotel Primus is a 4-star hotel in Ptuj. It offers relaxation at the Medico-Valens Augusta Wellness Centre, with its **thermal water** which springs to life the antique Roman atmosphere. Its special features are three luxury presidential apartments with a private Finnish sauna and a massage pool under a glass dome. Address: Pot v toplice 9, 2251 Ptuj/ Info: www.sava-hotels-resorts.com.



THE POMURSKA REGION

It is the **Mura River** that reigns in this area of Slovenia, mostly known for its **thermal health resorts**. Radenci, Banovci and Moravske Toplice will restore your health and peace of mind. This region is perfect for getting away from the stress of our hectic lives. Do not forget to have a bite of gibanica (a special authentic Slovenian cake).

HOTEL RADIN ****



Hotel Radin is the central luxury 4-star hotel at the **Radenci Health Resort**. It is famous for its natural **rich mineral water spring**, green land with cereal fields and wine-growing hills by the Mura River. **Its natural water is known to heal** different types of health problems. The hotel is also popular for **conference guests**, who can regain fresh power and energy at the health resort during

their free time. Address: Zdraviliško naselje 12, 9252 Radenci/ Info: www.sava-hotels-resorts.com.

HOTEL LIVADA PRESTIGE *****

The Livada Prestige Hotel is 5-star hotel located in Moravia, in the Prekmurje region, also famous for its thermal water. Hotel Livada Prestige is the only hotel in Europe to offer **thermal water baths** in the privacy of **your own room**. Address: Kranjčeva ulica 12, 9226 Moravske Toplice / Info: www.sava-hotels-resorts.com.



THE SAVINJSKA REGION

The peaks of the mountain range called the Kamnik-Savinja Alps overlook **Logar valley, a glacial valley from paradise**. However, if you prefer the tombs of the past, you should visit the Roman Necropolis Archeological Park. Take a stroll down the streets of **Celje** before indulging into an ultimate spa experience in Rogaška. **Rogaška is famous for its sparkling water and its glassware**. If you want to see a variety of botanical species, head to Mozirski Gaj and its botanical gardens.

TERME OLIMIA****

Terme Olimia is a spa resort with a 4-star Wellness hotel Sotelia, one of the best wellness hotels in Slovenia. Moreover, it offers a thermal park and the best wellness hotel in Slovenia for the 5th year in a row, named Orhidelia. There are also sport facilities and a health center. Terme Olimia uses thermal water in all their pools, confirming the well-deserved best wellness award for 2015/2016. Address: Zdraviliška

cesta 24, 3254 Podčetrtek/ Info: www.terme-olimia.com.

GRAND HOTEL DONAT SUPERIOR ROGAŠKA****

Grand Hotel Donat Superior is a luxury 4-star hotel located in Rogaška Slatina, which is known for its unique, magnesium rich healing natural mineral water springs. The hotel offers high quality wellness and sport facilities, indoor pools and luxury rooms for families or individuals.



Address: Zdraviliški trg 10, 3250 Rogaška Slatina/ Info: www.ghdonat.com.

RIMSKE TERME BUSINESS WELLNESS SPA RESORT ****

Rimske Terme is located in one of the most beautiful places in Slovenia, Rimske Toplice, where rich tradition and modern tourist services go hand in hand. The resort offers high quality wellness, congress and medical programs. Pools are designed after the Ancient Roman style, filled with healing thermal water.



Rimski Dvor is a luxury 4-star hotel, forming a bridge with the history of Rimske Terme ("Roman hot springs«). It offers special sauna, whirlpool and a round bed. Address: Toplice 10, 3272 Rimske Toplice/ Info: www.rimske-terme.si/en.

Sofijin dvor (Sophy's castle) is a luxury 4-star hotel, furnished in the classical style of timeless elegance. Address: Toplice 10, 3272 Rimske Toplice/ Info: www.rimske-terme.si/en.



Zdraviliški dvor is a luxury 4-star hotel, also adjusted to the needs of movement impaired costumers. Address: Toplice 10, 3272 Rimske Toplice/ Info: www.rimske-terme.si/en.

SOUTH-EAST SLOVENIA

This is the **south counterpart** of the Gorenjska Region, with its picturesque landscapes and the **lovely river Krka**. The river runs through the region's capital Novo Mesto, home of the great pharmaceutical company Krka. But if you are looking for more tradition, visit **Ribnica, the cradle of woodenware**. You will find plenty of wine routes in this region, known especially for its sour type of wine called *cviček*. Semič, Metlika and Črnomelj are three linking **wine routes**. Relaxation is possible in Šmarješke Toplice and Dolenjske Toplice.

HOTEL VITARIUM ****



Hotel Vitarium is a 4-star hotel situated in Šmarješke Toplice. The hotel has a modern spa & wellness center, which offers an extensive spa with many therapeutic treatments. Its healing thermal water is excellent for healing different health problems. Address: Šmarješke

Toplice 100, 8220 Šmarješke Toplice / Info: www.terme-krka.com.

HOTEL BALNEA ****

Hotel Balnea Superior is located in the beautiful surroundings of Dolenjske Toplice. The entire hotel is furnished in pleasant wood and glass materials, which create a relaxing atmosphere. It offers excellent medical rehabilitation and wellness services, using their healing thermal water. Address: Zdraviliški trg 7, 8350 Dolenjske Toplice/ Info: www.terme-krka.com.



TERME PARADISO****

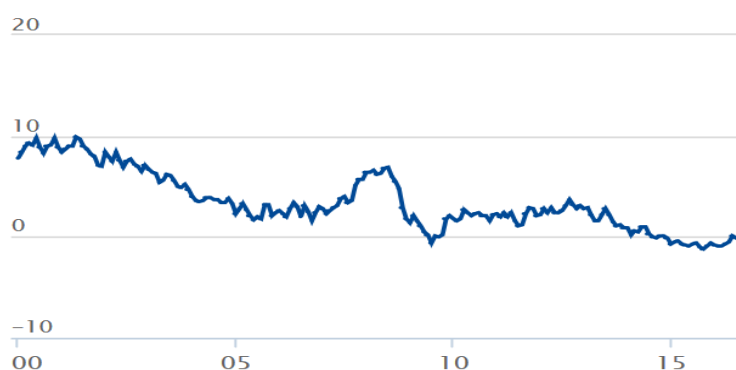


Terme Paradiso is a smaller luxury 4-star hotel in the municipality of Brežice. It offers first class treatment in the renewed spa & wellness center, fitness center and Thermal water park with indoor and outdoor pools. Address: Selska cesta 15b, 8257 Dobova/ Info: www.paradiso.si.

COSTS OF LIVING IN SLOVENIA

For comparing countries and living standards, one can use prices of the basic goods for living. One of the determinants of stable living environment in a country is inflation. The inflation rate in August 2016 in Slovenia was – 0.2 (it has grown from – 0.6 in August 2015). The deflation over the past year was mostly the result of lower oil product prices.

Chart 1: Inflation in Slovenia for the period 2000-2016, monthly



The greatest falls in prices in 2015 were seen in transport, recreation, culture and housing, whereas the greatest price rises were in communication services, food and soft drinks, accommodation and various other goods and services.

AVERAGE PRICES IN SLOVENIA

Some average retail prices of goods and services in Slovenia in year 2015 were as follows:

PRODUCTS	AVERAGE ANNUAL PRICE (EUR)
Grocery shops	
white flour [kg]	0.76
white bread, type 500 [kg]	1.81
whole chicken, fresh [kg]	3.71
tuna in olive oil, canned pieces, 80 - 160 g [kg]	13.27
eggs [piece]	0.18
partly skimmed milk, 1.4 -1.6% milk fat [l]	0.83
cheese (Gouda, Emmentaler), 45% fat [kg]	8.78
chewing gum, 10 pieces [package]	0.51
kitchen sea salt [kg]	0.37
vinegar [l]	1.22
tea (camomile, rosehip, hibiscus), single pack [package]	1.16
dish-washing liquid, 500 - 1000 ml [l]	2.06
West cigarettes [package]	3.5

daily newspaper [piece]	1.35
Clothing	
children trousers, cotton, 10 - 13 years [piece]	21.81
children t-shirt, mostly cotton, 8 - 12 years [piece]	9.35
men trousers, sport model, long [piece]	48.69
woman trousers, long [piece]	55.34
women blouse [piece]	40.15
men shirt [piece]	36.74
Municipal services	
household water [m3]	0.6451
sewage system fee [m3]	1.41
fuel oil [l]	0.85
electricity, higher daytime tariff for housekeeping [kWh]	0.14
electricity, lower daytime tariff for housekeeping [kWh]	0.09
natural gas, for heating [Sm3]	0.72
Medical and pharmaceutical products	
Aspirin, 20 tablets [box]	5.38
Transport	
car parking [2 hours]	1.74
urban passenger transport by bus, average prices [single fare ticket]	1.03
passenger transport by train (50 km), second class, monthly ticket for employed people [monthly ticket]	136.96
long-distance passenger transport by bus (25 and 50 km), average price [monthly ticket for employed people]	131.24
taxi, 5 km, included starting free, day-time tariff [km]	1.3
Catering services	
pasta with sauce [portion]	7.13
lunch menu [portion]	8.26
pizza, large [portion]	6.8
Coca-Cola [2.5 dcl]	1.99
black coffee, espresso [cup]	1.2
Accommodation services	
hotel accommodation, single room, breakfast and tourist tax [night]	101.25
Other services	
compulsory car insurance, 60 - 80 kW, without reductions [premium]	378.43
ATM/payment/credit card [annual fee]	20.87
funeral services, burial [sepulture]	192.74
photocopying, format A-4, black and white [page]	0.07

SCHOOL SYSTEM IN SLOVENIA

Education in Slovenia (primary and secondary schooling) is regulated by the National Education Institute of the Republic of Slovenia (ZRSŠ), which is responsible for education programs and development of the school system.

School system in Slovenia is as follows:

Age	Years	Education level
3 - 5	/	Kindergarten
6 - 14	9	Primary school
15 - 18	4	High school/ Specialized secondary school/ Vocational secondary school
19 - 21	3	University (Bachelor)/ Polytechnics (Bachelor)
22 - 24	2	University (Master's degree)
24 - 26	3	University (PhD)

Foreign nationality children residing in Slovenia have the right to start compulsory primary school education from the age of 6 under the same conditions as the nationals of the Republic of Slovenia. Programs are mostly held in Slovenian language, while foreign students are offered organized lessons of Slovenian language and culture.

KINDERGARTEN

- Pre-school care is provided by public and private kindergartens.
- Children are accepted in kindergartens from the age of 11 months, up to enrollment in school.
- Pre-school education is not compulsory.
- The most common working hours of kindergartens are between 5.30 and 16.30, every working day.

TIME FRAME

Children can visit kindergarten during the entire year; based on an application, also depending on availability of the kindergarten (some can be rather full, depending on location/town)

PRIMARY SCHOOLING

- It is **compulsory** for the duration of nine years and **free of charge**.
- Children enter primary school at the age of 6 and finish at the age of 15.
- Each school year is divided into two semesters.
- Primary schools can be found in most cities and also villages in Slovenia.

School starts on September 1st and ends on June 24th.

IMPORTANT

The amended Act provides a new feature concerning the progress of immigrant students from other countries – at the end of the school year in which they first enrolled in a primary school in the Republic of Slovenia, they may be allowed to obtain no marks in an individual subject and still progress to the next grade (progress is decided by the teacher's council).

TIME FRAME

Primary schools enroll first grade students in February for the following school year.

SECONDARY SCHOOLING

- Upper secondary education includes vocational and technical programs, predominantly preparing students for work, while general secondary programs prepare students for further studies.
- School starts on September 1st and ends on June 24th.
- Upper secondary education lasts two to five years and general high school lasts four years, ending with an external examination, called the Matura exam.
- Secondary schools are located in larger Slovenian cities.

IMPORTANT

Citizens of EU Member States and countries with which Slovenia has signed a bilateral or international agreement, as well as other foreign citizens with permanent residence in Slovenia, who are taxpayers in Slovenia (or their parents) may participate in all secondary programs under the same conditions as Slovene citizens and pay no school fee. Others can only enroll in schools with vacant places and shall pay school fees.

TIME FRAME

Secondary schools enroll students in the first year from February to March for the next school year (informative days are also organized in February).

TERTIARY EDUCATION

There are several types of higher education institutions, such as universities, faculties, art academies, independent higher education institutions, etc. In Slovenia, there are four public universities, located in Ljubljana, Maribor, Koper and Nova Gorica.

Some basics of the Slovenian educational system:

- Individuals apply to individual faculties.
- If there is limited enrolment, average achievement in secondary school is taken into account (3rd, 4th class of secondary school, overall Matura exam results).
- For specific faculties (such as art academies, sports faculty, etc.) a specific entrance exam is required.
- Study programs are assigned different credit points according to the ECTS (European Credit Transfer System).
- Slovenia joined the Bologna Reform, resulting in a three-cycle study structure (Bachelor's, Master's, Doctorate degree).

IMPORTANT

Citizens of EU member states have the right to be educated at the higher educational institutes in Slovenia under the same conditions as Slovene citizens. For non-EU member citizens, an additional 5% number of places intended for Slovene citizens are available. Non-EU member citizens with permanent residence in the Republic of Slovenia, who are taxpayers (or their parents) in Slovenia, shall apply for the places intended for Slovene citizens and citizens of EU member states.

TIME FRAME

Pre-enrollment announcement is normally published in January. There are two application deadlines (in spring and autumn) and a third one (in October) if there are any vacant places left. Classes start in the 1st of October and end on the 30th of September.

FEES

For EU citizens, the first and second level are free of charge (funded by government), while the third level is payable (depends on the program).

Non-EU citizens need to pay a tuition fee for full time studies (with some exceptions, namely if there are some international agreements or treaties, a scholarship is acquired, for students of an exchange program, foreigners with permanent residence in Slovenia with a tax pay obligated family member). For part-time studies, the tuition fee is payable for all foreign students.

Higher education institutions may charge fees for part-time studies and study programs not funded from public sources and for supplementary study programs.

INTERNATIONAL EDUCATION

In Slovenia, there are a few schools (mostly private) which provide international education programs (providing lessons in foreign languages). These programs are internationally recognized and certified, which means that students can continue schooling anywhere abroad and their prior education would be recognized.

Some schools providing internationally certified programs are:

- Danila Kumar International School in Ljubljana (IB world school),

- QSI International School of Ljubljana (American International School),
- École française in Ljubljana,
- British International School of Ljubljana,
- International school Gimnazija Bežigrad in Ljubljana (IB world school),
- II. Gimnazija Maribor in Maribor (IB world school),
- Gimnazija Kranj (IB world school).

Detailed information is available in chapter "International education in Slovenia".

HEALTH INSURANCE IN SLOVENIA

Mandatory health insurance program is required for both Slovenian and foreign citizens. Health system of Slovenia is one of the best in the European Union according to the "WEF global competitiveness report". Slovenia enjoys modern healthcare facilities.

Healthcare system in Slovenia consists of:

- **Compulsory health insurance** (paid by employers and employee fund).
- **Additional-voluntary health insurance** (additionally paid by individuals).

TREATMENT COSTS

- **Compulsory health insurance does not cover all treatment costs**, only emergency and a certain percentage of the cost of service is covered.
- **Additional voluntary health insurance** covers the difference between the full price and the percentage covered by compulsory health insurance. Full coverage of costs is ensured only for children, pupils, students and specific diseases.

IMPORTANT

Foreigners without health insurance coverage in Slovenia have the right to get the necessary health care service in the case of emergency. Payment is conducted later, in accordance with the EU legislation, international agreement or covered from the national budget.

WHERE TO APPLY

Compulsory health insurance can be arranged at the Health insurance institute of the Republic of Slovenia. Employers have to pay for their employees, while self-employed people have to pay it by themselves. It can be performed via E-Vem portal by filling an M1 form.

Additional voluntary health insurance can be arranged at one of the health insurance companies: Adriatic slovenica d.d., Triglav, Zdravstvena zavarovalnica d.d. and Vzajemna zdravstvena zavarovalnica d.v.z.

CITIZENS OF EU MEMBER STATES

TEMPORARY STAY IN SLOVENIA

Individuals from the EU member states who are owners of the **European health insurance card (EHIC)** are offered emergency treatment or necessary medical services from health care institutions (public, private, and dentist) during their temporary stay in Slovenia.

TREATMENT COSTS

Emergency healthcare services are fully covered by compulsory health insurance and are free of charge upon presenting the EHIC.

Other necessary healthcare services are **only partly covered** by compulsory health insurance.

Individuals without the EHIC must cover their entire healthcare costs and later apply for reimbursement in their own country.

INSURANCE FOR WORKERS & STUDENTS

Foreign workers working in Slovenia and foreign students in Slovenia who are insured abroad and staying in Slovenia for a longer time have a longer list of rights than individuals staying for a shorter time.

European Health Insurance Card gives them the right to obtain health treatment in the extent that they would not need to return to their domestic country just for treatment.

LIVING IN SLOVENIA, INSURED ABROAD

If individuals have health insurance arranged in another country while their permanent residence is in Slovenia, they may access healthcare services in accordance with the European Union acquis, **based on the health insurance certificate** issued in their domestic country. The certificate is issued on their own initiative or the initiative of the regional unit of the Health Insurance Institute of Slovenia, where their permanent residence in Slovenia is registered.

WORKING IN SLOVENIA

Individuals working in Slovenia should be registered for compulsory health insurance by their employers.

Exceptions are self-employed individuals who need to register for themselves. Based on such registration, they receive the **Slovenian health insurance card**, which allows them to acquire medical services from healthcare institutions.

Medical services are available within the range of compulsory health insurance and are covered by ZZZS (Health Insurance Institute of Slovenia). The application is made by fulfilling the M1 form via portal E-Vem.

NON-EU CITIZENS

Citizens of non-EU member states can acquire the Slovenian Health Insurance card if they have registered permanent residence in Slovenia.

If non-EU member state citizens have a temporary residence permit in Slovenia, they are justified for health care in Slovenia on the basis of the Work & Residence permit or on the basis of family reunification.

Insurance on the basis of Work & residence permit: The employer needs to apply for the worker's insurance. Individuals receive a document from their employer, which needs to be signed from both parties (employer and employee).

Insurance on the basis of family reunification: In the process of applying for family reunification, the applicant has to provide commercial health insurance, valid for at least 3 months.

When the member receives the residence permit based on family reunification, they can apply for compulsory health insurance in Slovenia. The family member who is already in Slovenia needs to apply for insurance for the other family member. Additional documentation is needed. Individuals need to stay in Slovenia for at least 3 months before applying and home country is required to issue a document (certificate) of their insurance abroad. They also need to attach a marriage certificate.

USEFUL INFORMATION

- Dispatch Centre number for emergency medical assistance is **112**.
- Insured persons identify themselves at healthcare institutions with a healthcare card containing all health insurance data.
- Individuals usually need to make an appointment to see a doctor.
- Individuals should choose health institutions near their residence.



INVESTING IN REAL ESTATE



REAL ESTATE PRICES AND TAXES

2014 represents the year of revival for the Slovenian real estate market. The revival was due to the economic recovery of the country, increased salaries and employment rate. **Low prices** and relatively **low taxation** are indicators of the **perfect time to invest in real estate**.

OVERVIEW OF THE AVERAGE SQUARE METRE PRICES (2008-2015)

Chart 2: Average prices for apartments in Slovenia (EUR/m²)

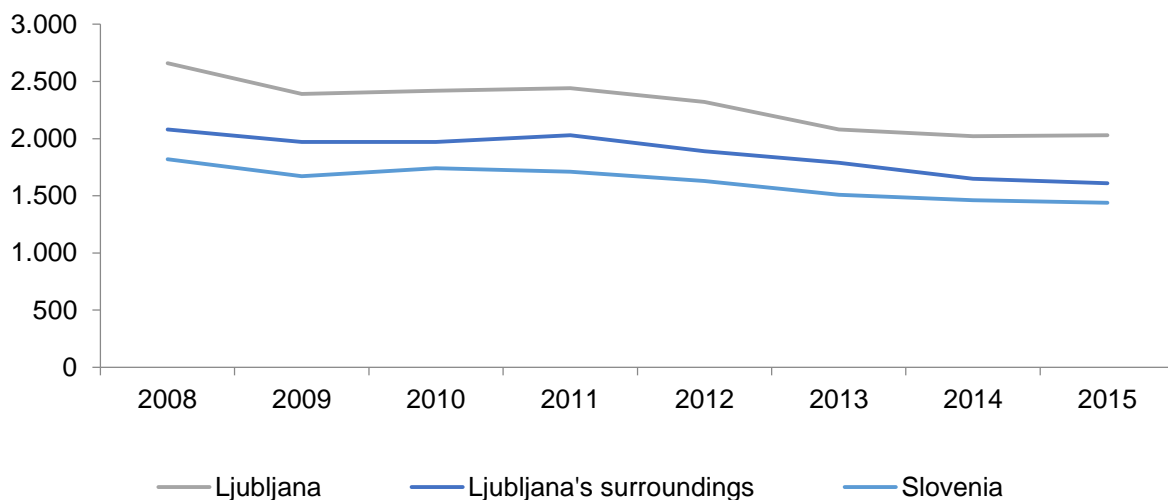


Chart 3: Average prices for houses in Slovenia (EUR/m²)

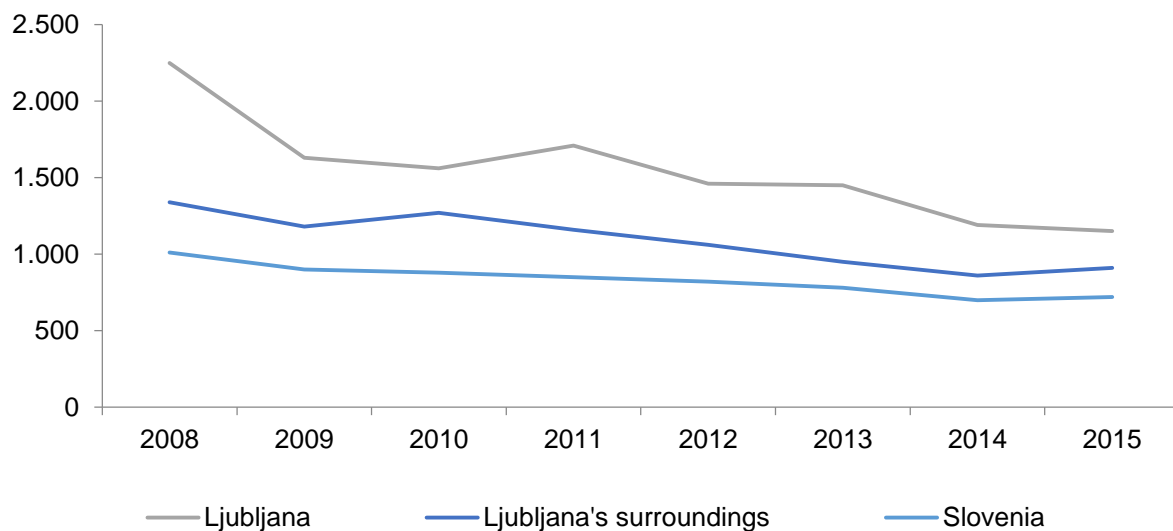
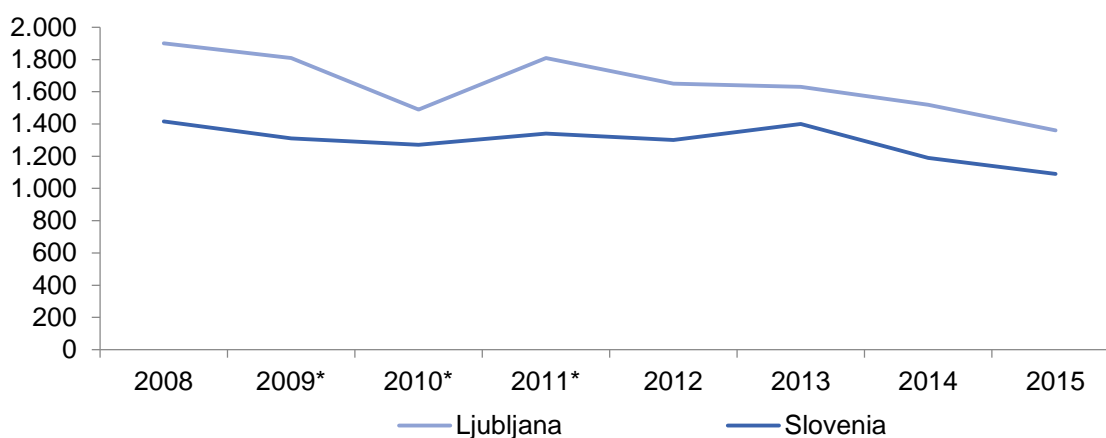


Chart 4: Average prices for offices in Slovenia (EUR/ m²)

CHANGES IN AVERAGE SQUAREMETRE PRICES (2015 COMPARED TO 2008)

- APARTMENTS: The price **decreased** by 21% on the national level, by 24% in Ljubljana and by 23% in its surrounding area.
- HOUSES: The price **decreased** by 29% on the national level, by 49% in Ljubljana and by 32% in its surrounding area.
- OFFICES: The price generally **decreased** by 23% around Slovenia and by 28% in Ljubljana.

COMPARISON OF THE AVERAGE SQUARE METRE PRICES IN JUNE AND AUGUST 2016

	Apartment	House	Office
Slovenia	1,263.21	755.87	539.12
	1,246.28	760.11	539.99
	-1.34%	+0.56%	+0.16%
Ljubljana surroundings	1,479.19	1,046.58	616.12
	1,462.16	1,028.31	620.74
	-1.15%	-1.75%	+0.75%
Ljubljana	2,350.66	1,438.85	1,224.18
	2,313.46	1,429.65	1,234.78
	-1.58%	-0.64%	+0.87%

JUNE

AUGUST

REAL ESTATE TAXES

OWNING	SELLING	RECEIVING
<p>• PROPERTY TAX It depends on the type of property and its value. The tax rate vary from 0.10 % to 1 % of the value for dwellings and from 0.15 % to 1.25 % for business premises.</p> <p>• CHARGE FOR THE USE OF CONSTRUCTION LAND (NUZS) Local communities determine the rate of the tax, which depends on the size and the type of the property. It is possible to get a 5-year exemption for new bulidings or apartments.</p>	<p>• TAX ON THE TRANSFER OF IMMOVABLE PROPERTY 2 % of the tax base if no VAT is paid</p> <p>• VAT Before buying a property, the age of the real estate needs to be determined. If it is older than 20 years, only property tax is paid. The VAT can be either 22 % (new properties) or 9.5 % (apartments up to 120 m²).</p> <p>• TAX ON PROFITS DUE TO CHANGES IN LAND USE Tax rates are 5 %, 15 % and 25 %. The rate depends on the amount of time that has passed since the change.</p> <p>• TAX ON CAPITAL GAINS Tax applies to properties obtained after January 1, 2012. The rate is 25 % for the first five years and it lowers for 5 % for the next five years.</p>	<p>• GIFT TAX If the receipient of the property is not the donor's next of kin, the receipient is subject to gift tax. The rates stretch from 5 % to 39 %, depending on the order of succession.</p>

Please note that this is a general overview of all the existing taxes for real estate and that not every property is subject to the same taxes.

INVESTING IN REAL ESTATE

The Slovenian real estate market is recovering slowly, but steadily. Growing numbers show that there has been a positive change in the activity. Moreover, Slovene people are not the only ones buying real estate property, since foreign buyers are joining as well.

GENERAL OVERVIEW OF THE MARKET

There are two types of markets:

- Primary, which consists of new properties (recently built).
- Secondary, which consists of used properties.

2006: Introduction of the Real-Estate Recording Act (real estate properties must now be registered in the database – general data of real estates can be seen on eProstor – see the link below).

AGENCIES AND FEES

Real estate agencies in Slovenia are led by licensed real estate agents. Real estate agencies charge a fee. The law regulates that the fee **cannot exceed 4% of the property value**. If the property value is 10,000 EUR or less, the fee is determined between the buyer and the seller. In real life situations agencies usually divide the fee between the seller and the buyer equally.

The largest online portal for real estate is www.realestate-slovenia.info. Here you can find properties, as well as agencies. The site is available in English language.

INFORMATION ON THE LATEST TRENDS

INCREASE (compared to 2014):

- In transactions: 2%
- In transactions' value: 4%

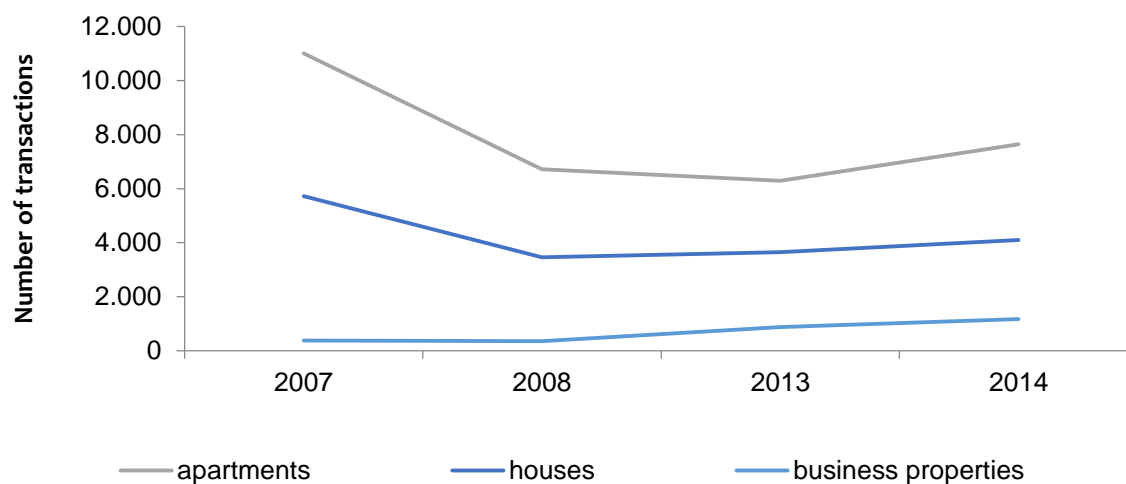


INFO

- 28,000 transactions were registered in 2015.
- Their worth was 1.6 billion EUR.
- Most transactions took place in Ljubljana and in the coastal area, excluding Koper.
- 7.6 million square meters of office space were registered in Slovenia.

OVERVIEW OF TRANSACTIONS

Chart 5: Property transaction in Slovenia



TRANSACTIONS IN 2015

- Apartments: 44% (of all transactions)
- Houses: 23%
- Offices: 8%

WHICH FOREIGNERS?

- Italians
- Austrians
- Croatians
- Germans

WHAT DO FOREIGNERS BUY?

- Houses
- Apartments
- Land

WHERE DO FOREIGNERS BUY?

- The Karst area
- The Coast
- Pomurje
- Ljubljana

AUCTIONS AND REAL ESTATES

According to the latest report of Slovenia's surveying and mapping authority, 4% of all transactions were properties subject to compulsory auction. Their value represented 6% of transactions' value. In comparison to 2014, the data above represent an 8% decrease in sales. In 2009, there were less than 200 properties available at compulsory auctions, but the economic crisis raised that number up to 1,200 in 2014.

PARTICIPATION

Everyone can take part at a public auction, including foreign natural or legal persons. To participate at the auction, one is required to pay the security payment (before the auction).

According to Slovenian legislation, foreign citizens or companies from **non-EU member states** (e.g. Russia, Ukraine, Belarus, China and Thailand) cannot acquire ownership rights on real estates, which is why most of them decide to invest in real estate on company name. There are no limitations for citizens or companies from the **EU member states**, the OECD member countries, the USA or Egypt.

Citizens and companies from countries which candidate for EU membership (Macedonia, Serbia and Montenegro) need to obtain a legal document about the existence of reciprocity to become the owners of real estate. They may obtain it from the Ministry of Justice.

SECURITY

Individuals who want to participate in the auction must pay a certain amount of money (security) before the beginning. Usually, it is 10% of the starting price.

If an individual is an unsuccessful bidder, the security is always fully returned. When bidding is successful, the security is counted in the purchase price.

Security is withheld if an individual who wins the auction later changes their mind.

IMPORTANT

The auction functions with the system "you buy what you see". There is no warranty. After buying, there is no possibility for reclamation. It is important to check the state of the real estate and available data and documents before the beginning of the auction.

REAL ESTATE REPRESENTATIVE

Real estate representatives are licensed professionals who represent buyers at auctions. They understand and know the process, including the hidden risks and threats of buying a house at an auction.

Real estates offered through auctions can be in bad shape. Reclamation is not possible for such kinds of real estate, therefore, it is wise to check the full state and available documentation of the real estate prior to purchase. In such a case, it is also useful to hire a representative. An experienced representative with broad knowledge and connections will know about the state and problems that may occur and present them to the client.



BUSINESS IN SLOVENIA



COMPANIES IN SLOVENIA

According to the legislation, different sizes and structures of companies are possible in Slovenia. Defined sizes of companies are also used for accounting and auditing purposes.

COMPANY SIZE

Companies act defines the size of companies as follow:

MICRO COMPANY

- Less than 10 employees
- Annual income - less than 700,000 EUR
- Value of assets - less than 350,000 EUR

SMALL COMPANY

- Less than 50 employees
- Annual income - less than 8,000,000 EUR
- Value of assets - less than 4,000,000 EUR

MEDIUM-SIZED COMPANY

- Less than 250 employees
- Annual income - less than 40,000,000 EUR
- Value of assets - less than 20,000,000 EUR

LARGE COMPANY

- More than 250 employees
- Annual income - more than 4,000,000 EUR
- Value of assets - less than 20,000,000 EUR

**Only two conditions must be fulfilled for each company size*

TYPES OF COMPANIES

All forms of companies represent legal persons except sole trader.

Most common organization forms are s. p. and Ltd.

The Companies Act defines the following organizational forms (presented are only most common and widely used):

Type	Sole trader (s.p.)	Limited liability company (d.o.o. or Ltd.)	Public limited company (d.d. or PLC)
Explanation	And individual who performs an activity on the market	A legal entity with one or multiple founders	Company with subscribed capital divided into shares. Established by one or several individuals or businesses
Establishment	Simple, requires only basic accountancy - Free	For simple ownership – Free; For complex ownership – notary needed - official tariff	By adopting articles of association (notary needed – official tariffs)
Personal responsibility	Not a legal entity, liable with personal asset	Liable only with capital contribution, capital of the company	Shareholders are not personally liable (company is liable up to the amount of its assets)
Founding capital	Not needed	Minimum 7,500 EUR	Minimum share capital 25,000 EUR, minimum nominal amount of one share is 1 EUR

MORE INFORMATION AND USEFUL LINKS

- *The Companies Act (ZGD-1)* (Url: http://www.mgrt.gov.si/fileadmin/mgrt.gov.si/pageuploads/zakonodaja/ZGD-1_PREVOD_13-12-12.pdf).

COSTS RELATED TO OPERATING A COMPANY

When a company is established, paying costs is unavoidable. A short overview of monthly obligatory costs for **sole trader (s.p.)** and **limited liability company (Ltd.)** in Slovenia are presented below.

FIXED OBLIGATORY COSTS

MINIMAL SOCIAL SECURITY CONTRIBUTION

Costs for a sole trader/proprietor (s.p.)

A sole trader must pay a contribution for their social security to the tax office every month. Social insurance contribution includes pension and disability insurance, health insurance, insurance for unemployment and maternity leave. The contribution needs to be paid until the 15th of the month for the previous month.

For the first two years after establishing a company, some relief for pension and disability insurance contribution may be obtained (in the first year, relief for 50% of the contribution amount and in the second year, relief for 30% of the contribution amount)

Monthly cost for social security contribution with and without relief:

Type	Monthly cost (April 2016)
Minimum contribution without reliefs	341.20 EUR
Minimum contribution for the first year (reliefs included)	235.12 EUR
Minimum contribution for the second year (reliefs included)	277.55 EUR

ACCOUNTING

The cost depends on the accounting service and size of your business, employees and other.

BANK ACCOUNT

The cost depends on the bank (from 1 EUR per month for new companies)

OFFICE

Slovenian business address and head office address need to be defined before the registration of the company (check section: Business address & virtual office). The cost of a virtual office depends on the provider (around 50.00 EUR per month).

VARIABLE COSTS

Other costs depend on the activity performed by the entrepreneur.

Costs for operating a limited liability company:

Type of cost	Average cost
Accounting	180 EUR
Bank account	20 EUR
Business address	80 EUR
Unexpected costs	50 EUR
SUM/MONTH	330 EUR
SUM/ANNUAL	3,960 EUR
COSTS FOR OPERATING A LLC WITH 1 EMPLOYEE	
Accounting	180 EUR
Bank account	20 EUR
Business address	80 EUR
Unexpected costs	50 EUR
Employment	950 EUR
SUM/MONTH	1,280 EUR
SUM/ANNUAL	15,360 EU

Costs are estimated based on prices of services on the Slovenian market, on the basis of the 2016 market analysis.

COMPANY AND BRANCH REGISTRATION

The procedure for establishing a company in Slovenia is the same for Slovene citizens, the EU, the EEA or Swiss Confederation state member citizens. Non-EU citizens need to obtain a Slovenian VISA first.

For establishing a Ltd. company, there can be from 1 to 50 partners. Minimal individual contribution is 50 EUR.

For opening a 1 or 2 person company, the procedure is as follows:

COMPANY OPENING PROCEDURE

Opening a company in Slovenia is a quick procedure. It takes about 4-5 hours to complete all the steps. After fulfilling the documentation, the registration agency sends it to the court, upon which it takes **2-3 working days** for them to register the new company if all conditions are met.

BEFORE REGISTRATION

DOCUMENTATION NEEDED:

- passport copy and the original document,
- Slovenian tax number,
- documentation proving permanent address,
- approval by the owner of the real estate of where you wish to have the business address of your company,
- list of company activities (chosen from the Standard Classification of activities in Slovenia).

REGISTRATION PROCEDURE

OBTAINING A SLOVENIAN TAX NUMBER

Obtaining a Slovenian tax number for each person registered with the company (if future company representatives & owners do not have one already)

WHERE TO APPLY

Financial Administration units in bigger Slovenian cities

You will receive an official document with appointed tax number.

REGISTRATION OF THE COMPANY

ACTIVITIES TO BE DONE BEFORE:

- obtain tax number,
- determine business address with authorized signature on document for address registration,
- check company name in the online application and set up a list of company activities.

WHERE TO APPLY

- AJPES (Agency of the Republic of Slovenia for Public Legal Records and Related Services) or
- e-VEM point (VEM offices in Slovenia are administrative units, also OZS, GZS, SPIRIT – VEM, other).

FEES

Registration is free of charge. You will receive a memorandum for opening a company.

ALTERNATIVE

Everything can be done at a notary office for the price of 200, 00 EUR (only for one-person company)

DEPOSITING SHARE CAPITAL AT THE BANK & OPENING A BANK ACCOUNT

DOCUMENTATION NEEDED:

- passport,
- memorandum for opening a company obtained by the registration agency,
- Slovenian tax number.

The bank requires filling in bank forms and signing them. The deposit is made directly at the bank counter. In case of a transaction, it has to come from the shareholder's/owner's PERSONAL bank account.

WHERE TO APPLY

At a chosen bank, in person.

IMPORTANT

The company may also have a business account in another country.

You will receive a confirmation of capital deposit. This document has to be added to the Memorandum issued by AJPES and company, then the company goes to court to start the process of registration.

TIME FRAME

It takes about 3 working days for the company to be registered.

When the company is registered, you get the **conclusion of successful registration** on the specified address (it has to be delivered to the owner in person or by someone with POA).

NEW POLICY REGARDING SHARE CAPITAL FROM AUGUST 2016

The company should always have at least 7,500 EUR in company assets – such as money on the bank account, account receivables, fixed assets, etc. This capital can be used for costs, salaries and other, but it cannot be a loan to the shareholder, director or anybody else.

This new law prevents withdrawal of capital as a loan after the deposit and/or to use it for other purposes, leaving the company without capital. Fines will occur after one year of transition period (August, 2017).

POST REGISTRATION ACTIVITIES

ANOTHER VISIT TO THE BANK

Most banks require post registration activities, such as signing more forms in order to activate your bank account, online banking, to give POA to your accountant and other. It is also possible to order an e-bank certificate (for online banking) and cards, but it takes about a week to accomplish all that.

CHOOSING AN ACCOUNTING SERVICE

IMPORTANT

Each company must have an accountant.

PRICES

Quality accounting service with accountants and consultants who speak foreign languages starts at 200 EUR per month (including basic accounting work for micro and small businesses, with up to 30 invoices/month).

PROCEDURE FOR OPENING A BRANCH

The procedure for opening a branch in Slovenia is almost the same as the procedure for opening a new company, with a few exceptions.

EXCEPTIONS

- For opening a branch in Slovenia, you do not need founding capital as for opening a new Ltd. company.
- A branch is not an independent legal person as a Ltd., but it may perform the same activities as the parent company.
- The parent company is liable for all branch obligations.
- A company from a non-EU member state can establish a branch in Slovenia if it had been registered in the home country for at least two years.

PROCEDURE

To register a branch office in Slovenia, the parent company and the director first need to **obtain a Slovenian tax number**. The second step is to register a branch. The following documents are necessary:

- a copy of the parent company's register, officially translated into Slovenian language,
- a business report for the last business year.
- information regarding the bank account of the parent company (account number, bank, currency),
- a copy of the passport,
- company's founding act,
- tax number of the parent company,
- information about the parent company and branch activities (they are the same),
- information on the representatives of the parent company,
- name and legal form of the parent company, name of the branch,
- branch address (confirmed document that the owner allows branch registration on the address with authorized signature, which can be done at a notary or administration unit),
- official documentation needs to be **apostilled, officially translated in Slovenian language** and officially confirmed.
- a representative of the parent company needs to be present in Slovenia and perform the procedure in person.

WHERE TO APPLY

At a notary office (official tariff) or VEM points (free of charge).

TIME FRAME

7 - 14 days

BUSINESS ADDRESS & VIRTUAL OFFICE

The legislation in Slovenia obliges all companies registered in Slovenia to physically define their Slovenian business and head office address. They need to be arranged before the company is established. The head office address is an actual place where company activities are performed, while the business address is the company address.

The head office of business operation can be 1) a place, where company operates, 2) a place where company mostly runs its business 3) a place where the management of the company works (director, administration, etc.). With the head office address, the mail address is determined and in case of any dispute, it becomes a criterion for determination of territorial jurisdiction.

CONDITIONS

To register a business address, operating permits are required and in the case of ownership of the real estate, an agreement of performing activities needs to be signed by the owner.

VIRTUAL OFFICE

A virtual office is a business location, which is a great solution for foreign businesses who do not want to rent a traditional office space. It allows foreign business owners and employees to work from any location abroad and it can provide significant savings and flexibility compared to renting a traditional office space.

A virtual office in Slovenia usually includes:

- an office business address in Slovenia,
- receiving and forwarding mail to your preferred address,
- rental of office space and conference rooms.

PROCEDURE

The procedure for obtaining business address (virtual office) includes:

- choosing a company who provides virtual office activities in Slovenia,
- choosing virtual office services (there are different packages possible),
- signing a contract.

WHERE TO APPLY

In Slovenia, there are a few virtual office providers, depending on company wishes.

TIME FRAME

This depends on included services.

FEES

They depend on the provider.

BANKS & BANK ACCOUNT FOR FOREIGNERS

BUSINESS BANK ACCOUNT

Business account needs to be opened before registering the company. It is not necessary for the company to have a business account in Slovenia. For already registered companies, the procedure is usually not complicated.

**For more information on how to register a company read section: Procedure for opening a company or branch.*

BEFORE COMPANY REGISTRATION

It is necessary to arrange the following:

- passport,
- memorandum for opening a company obtained by the registration agency, a copy from the company register,
- tax identification number,
- filled bank forms,
- deposited share capital,
- filled form for obtaining electronic bank and e-certificate,
- order an ATM and/or credit card - 1 week time.

TIME FRAME

1 hour.

DOCUMENTATION OBTAINED

- Receipt of initial capital deposit.

AFTER COMPANY REGISTRATION

It is necessary to:

- sign the forms to activate the business account,
- fill in bank card order forms (will be sent to the company address) – it takes a week to receive them,
- fill in authorization forms for your accountant (if applicable).

Activities depend on the bank where you opened the account.

DOCUMENTATION NEEDED

- Extract of electronic certificate (obtained with a token).

FOR REGISTERED COMPANIES

ACTIVITIES:

- filling bank forms,
- filling the form for obtaining electronic bank,
- filing the forms to order bank cards (can be sent to company address) – it takes a week to receive them.

Activities depend on the bank where you opened the account.

BANK ACCOUNT FOR INDIVIDUALS

Foreign citizens without permanent residence in Slovenia can open a personal bank account for non-residents at most banks in Slovenia. You need:

- a valid personal ID (identity card or passport),
- Slovenian tax identification number,
- tax identification number of the country of your permanent residence.

WHERE TO APPLY

Individuals may open an account at any bank or bank branch in Slovenia (if they provide accounts for non-residents).

TIME FRAME

1 hour.

FEES

They depend on the bank.

BANK SYSTEM IN SLOVENIA

There are 20 operating banks in Slovenia which provide financial services under authorization by the national bank – Bank of Slovenia.

BANKS IN SLOVENIA

- **Commercial banks in Slovenia:** Abanka, Addiko, Banka Koper, Banka Sparkasse, Deželna banka Slovenije, Gorenjska banka, KBS banka, Nova kreditna banka Maribor (NKBM), Nova Ljubljanska banka (NLB), Sberbank banka, SKB banka, SID Banka - Slovene Export and Development Bank, UniCredit Banka Slovenija.
- **Savings banks in Slovenia:** Delavska hranilnica, Hranilnica LON, Primorska Hranilnica Vipava.
- **Branches of foreign (Euro system) credit institutions in Slovenia:** BKS Bank AG, Brüll Kallmus Bank AG, RCI Banque Societe Anonyme.

The largest Slovenian bank is Nova Ljubljanska banka (NLB), owned by the Republic of Slovenia (majority shareholder). The second largest Slovenian bank is Nova Kreditna banka Maribor (NKBM).

PAYMENT CARDS

Non-cash payment with credit or debit cards is possible everywhere through POS terminals. Payment cards accepted in Slovenia are MasterCard, Maestro, Visa, Visa Electron, American Express, Amex, Diners, local cards Activa and Karanta and others (depending on company contract).

You can pay and withdraw cash with a credit or debit card in most countries outside Slovenia and the EU. Some problems might occur in non-EU countries, so inform the bank clerk where and how you will use the cards, to learn about possible complications and bank fees.

BUYING AN EXISTING COMPANY

Investors who want to buy an existing **Slovenian company or business** can do so by takeover, purchasing shares, a merger (or de-merger) or by concluding a management agreement with the company.

ADVANTAGES AND DISADVANTAGES OF BUYING AN EXISTING BUSINESS

An entrepreneur may choose to purchase an existing company & business to:

- lower the risk which occurs when launching a new business on a new market,
- reduce start-up costs (already existing inventory, patents, customers, etc.),
- immediately produce cash flow due to ongoing business activities.

Potential risks when buying an existing business are:

- hidden problems (debts that you may not be able to repay, already signed hidden contracts, other possible complications),
- the purchasing cost may be much higher than the cost of starting a new business.

PROCEDURE

Companies for sale are Ltd. companies with or without an established business, depending on your preferences. These companies can be bought directly from the owners or intermediaries. The procedure has to be done in front of a notary, with a purchase agreement. Beforehand, the accounting service of the previous owner must prepare all their documentation. It is wise to check the documentation of the company's previous business operations.

Bankrupt businesses for sale are usually posted on court or bank websites. Unfortunately, those businesses are bankrupt, so purchasing them also means purchasing their debts. Another option is to contact the companies which are conducting business during intermediation or contact the business owners directly.

The procedure is the same for **citizens from the EU member states** as for domestic investors. For the **non-EU citizens**, the procedure is different, because by law, (for third country citizens) a local manager needs to be employed.

DOCUMENTATION NEEDED

The following documents are required to take over an already established Ltd. company in Slovenia:

- identify card (or passport),
- a survey by the Chamber of Commerce,
- a declaration that the company has been assessed and has no debts (official statement from the Slovenian Ministry of Finance),
- a declaration that the balance sheet was closed at zero,

- a declaration that the previous company data were removed and replaced with the new data.

IMPORTANT

All documents and changes are formalized at the notary office, in the presence of a certified legal translator.

FURTHER INFORMATION NEEDED:

- company name (if the existing name is intended to be changed),
- company's new address,
- a list of members and shares (%),
- company's main activity.

TAKEOVERS

The takeover regime only applies to acquisitions of:

- 1) Listed companies (i.e. joint-stock companies, the shares of which are admitted to trading on organized market);
- 2) Non-listed joint stock companies if certain requirements regarding the size of the target company are met (at least 250 shareholders or total assets of at least EUR 4 million).

A takeover can be achieved by a mandatory or voluntary auction. The takeover threshold shall be a 25 percent share of voting rights in the offered company.

TIME FRAME

Approximately 60 days should be taken into consideration when deciding to initiate a takeover procedure in Slovenia.

REGULATION OF BUSINESSES IN SLOVENIA

For some businesses, specific permits or licenses have to be obtained or conditions met before beginning with business activities. Permits differ between different activities. Operating without necessary permits is a legal offense.

PERFORMING REGULATED SERVICES, TEMPORARY OR OCCASIONAL

Some economic activities in Slovenia can be performed on a cross-border temporary basis. This means that an EU citizen can provide services in Slovenia for a limited period of time, although their business is not legally established in Slovenia.

In most cases, individuals do not need to submit a qualification approval and can begin practicing their activities immediately. Conditions to be fulfilled for performing services on a temporary basis are the following:

CONDITIONS:

- the business needs to be legally established in one of the EU Member States or in Norway, Iceland or Liechtenstein.
- if the domestic country does not regulate the profession you are qualified for, Slovenia can demand proof that you had practiced the profession for two years in the State of establishment (some professions are automatically excluded).
- you are physically present on the territory of Slovenia.

DOCUMENTATION NEEDED

Prior to the first provision of services in Slovenia, the provider needs to submit a written declaration to competent authority with a supporting document about fulfilling conditions. In some special cases also other documents need to be submitted.

WHERE TO APPLY

At the Employment Service of Slovenia.

TIME FRAME

1 month

PERFORMING REGULATED ACTIVITIES FOR A LONGER TIME

Individuals who want to perform regulated activities on permanent basis in Slovenia, need to **confirm their professional qualifications**. The EU directive enables **EU citizens** to perform regulated professions or activities in other member states under the same conditions that apply to the nationals of the host member state.

In Slovenia, there exist different systems for the recognition of professional qualifications, divided into three categories.

For each system, certain rules apply for the recognition:

1. **Automatic recognition on the basis of coordination of minimum training conditions** (automatic recognition for seven professions (doctor, nurse responsible for general care, dentist, veterinary surgeon, midwife, qualified pharmacist and architect).
2. **Recognition of professional experience** (automatic recognition of professional experience for professions in the field of crafts, trade and industry, if conditions about required duration of professional experience are met).
3. **Recognition under the general system** (recognition of the evidence of training and checking the level of qualification regarding duration and level of training).

DOCUMENTATION NEEDED

Application (which is different among types of recognition) with supporting documents needs to be submitted. In some cases, competent authority may also demand additional documentation.

FEES

This depends on profession.

TIME FRAME

2 months

MORE INFORMATIONS

- *Register of regulated professions and regulated professional activities in the Republic of Slovenia (Url: <http://www.regulatedprofessions.si/incoming/register-of-regulated-professions-or-regulated-professional-activities.aspx>).*

PROFFESIONAL REQUIREMENTS FOR SOME AREAS

TOURISM AND RESTAURANT

- Licenses need to be acquired (before starting a business) for **tourist guiding, tourist package sale and tourist package organization activities**.
- A trading license can be acquired on the basis of application. When required conditions are fulfilled, trading license certificate is obtained.

WHERE TO APPLY

At tourism and hospitality chamber of Slovenia.

FEES

About 198.58 euros are to be paid for the procedure of granting a license and issuing a certificate.

MORE INFORMATION

- Detailed information about conditions that need to be fulfilled can be found at the Tourism and Hospitality Chamber of Slovenia (Url: <http://www.tgzs.si/>).
- Rules on the method and procedure for acquiring a license to perform activities of organization and sale of tourist packages, and on the content and method of keeping the register of licenses granted (Url: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=PRAV5453>).
- Promotion of Tourism Development Act (Url: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1577>).
- Licensed tourist agencies operating in Slovenia (Url: http://katalogi.gzs.si/zacetna_stran_kataloga.asp?kat=029&jezik=ang).

To perform activities such as a **restaurant, café, hotel or other hospitality activity**, no initial permits are required.

Conditions (as an appropriately marked facility, operating permit, minimum spatial conditions, appropriately arranged outdoor areas, etc.) that need to be fulfilled depend on specific activities and are verified by the appropriate inspectorate.

MORE INFORMATION

- Detailed information about the conditions that need to be fulfilled can be found at the Tourism and Hospitality Chamber of Slovenia (Url: <http://www.tgzs.si/>).
- Hospitality Industry Act (Url: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO393>).
- Rules on minimal technical requirements and the scope of services for hospitality operations (Url: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=PRAV11714>).
- Rules on the criteria for determining opening hours of hotels, restaurants and farms where the activity of hotels and restaurants takes place (Url: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=PRAV2067>).

CONSTRUCTION

Licenses need to be acquired for performing **real estate trading service** activity.

Individuals can acquire **Real estate agent license** and real estate agent card on the base of application, after fulfilling required conditions (appropriate education and work experience, non-conviction certificate, certificate of national qualification, etc.).

Costs to obtain a real estate agent license run around 860 EUR for the lessons and 170 EUR for the exam. Lessons and exams are held at institutions that have permission from the Ministry.

The procedure of granting a license is held by the Ministry of Infrastructure and Spatial Planning. The real estate agent is obliged to attend additional training every five years or when regulations change.

CONDITIONS

Individuals who want to perform real estate agency service in their own company need to:

- obtain a real estate agent license (National professional qualification),
- register business activity,
- arrange appropriate legal status of the company.

FEES

About 33.38 EUR fee is to be paid for the procedure of entry into the register of real estate agents.

MORE INFORMATION

- Detailed information regarding conditions to be fulfilled are available at the Chamber of commerce and Industry of Slovenia (Url: <https://eng.gzs.si/>).
- Rules on professional examination, licensing and management of real estate brokers' directory (Url: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=PRAV5631#>).
- Real Estate Brokerage Act (ZNPotr) (Url: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO3437#>).

In order to pursue **engineering activities and consultancy**, an individual has to fulfill conditions of:

- a responsible project designer for engineering design in the suitable profession field,
- or ensure cooperation with an individual who meets these conditions.

MORE INFORMATION

- Detailed information about conditions that need to be fulfilled are available at the Chamber of commerce and Industry of Slovenia (Url: <https://eng.gzs.si/>).
- The Construction Act (Url: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO3490>).

ROAD TRANSPORT SERVICES

To perform **road transport of passengers or goods within international traffic**, a company should obtain a Community license. The Community license shall also apply for the implementation of services in the internal road transport.

CONDITIONS

- **Financial state** (capital and reserves for the first motor vehicle: at least 9,000.0 EUR; for each additional vehicle: at least 5,000.0 EUR), the activity must be listed in the company register.
- **Professional qualifications** of service operators.
- Each type of service must be the **owner of at least one registered motor vehicle in Slovenia** or have the right to use this vehicle on the basis of a lease or lease agreement.
- Bus and truck **drivers** over 3.5t load must have required **professional qualifications** (National Professional Qualifications).
- A license applicant should not be condemned or punished by the law (excluding offenses recorded in road traffic, should not be in any criminal proceedings).

DOCUMENTATION NEEDED

- Extract from Business Register AJPES or a copy of the balance sheet to show the sum of initial capital.
- Certificate of service operators' professional competence.
- A copy of the registration certificate or a copy of the lease or leasing contracts.
- An extract from offence records and from criminal records.

PROCEDURE

- The application needs to be filed with the Slovenian Chamber of Commerce or Chamber of Craft and Small Business of Slovenia.
- A competent office decides on issuing the license within 15 days and issues a license within 30 days of receipt of the application and keeps records of issued licenses.
- The carrier may begin with operation immediately after obtaining the license.
- The issuer issues the decision on granting a license to operate in transport, a license certificate and copies of licenses for each vehicle.
- The license is granted for 5 years, upon which it must be renewed.

FEES

- The decision to grant a license and license certificate: € 176.26
- A copy of the license for each vehicle: € 48.07

TIME FRAME

1 month

MORE INFORMATION

- Detailed information regarding conditions that need to be fulfilled are available at Chamber of Commerce and Industry of Slovenia (Url: <https://eng.gzs.si/>).
- Application _____ form _____ (Url: <http://www.evem.gov.si/info/dovoljenja/dejavnost/12895/dovoljenje/12261/prikaziDovoljenje/>).

OTHER ACTIVITIES AND PROFESSIONS:

Due to the extent of different rules and professions for other regulated activities in Slovenia, please check the webpage Chamber of Commerce and Industry in Slovenia, where detailed information regarding the conditions for specific profession can be found.

MORE INFORMATION

- Detailed information about conditions that need to be fulfilled for a specific activity or profession is available at the Chamber of Commerce and Industry of Slovenia (Url: <https://eng.gzs.si/>).

SLOVENIAN BUSINESS ETIQUETTE

When doing business in Slovenia, it is good to know some basic rules about Slovenian business culture and manners.

BUSINESS MEETINGS

Slovenians take business meeting very seriously and they prepare for them carefully. The first meeting is dedicated to getting to know each other and even if a strict agenda is not necessary, the objectives should be stated clearly.

When individuals want to have a meeting with their Slovenian partner, they should make the appointment in advance. When having lunch or coffee, the practice is that the inviting person pays the bill. However, that is not such a strict rule and can depend on the situation.

When two people meet and when they leave, they usually shake hands with each other. By doing that, they confirm the deal. During the first meeting, it is also traditional for Slovenians to exchange business cards.

The best time for a business meeting is between 9 am and 12 pm, because lunch normally takes place between 12 pm and 3 pm.

Negotiation in Slovenia is a bit of a give and take. To obtain a win-win situation, it is best to show Slovenians personal and corporate benefits of the deal. Once a verbal agreement has been reached, Slovenians will expect a written contract with defined terms and conditions in full, to make the agreement official.

PUNCTUALITY

Slovenian businessmen are very punctual. Being late shows lack of respect to other participants. If someone is late, it is better to call or write a message and apologize for the delay.

If individuals have a meeting at the business partner's company, it is also not appropriate to come too early. It is best to come 5 minutes before, not more.

BUSINESS DRESS CODE

Clothing represent the person, so if an individual want to be taken seriously, he/she should wear **conservative business clothes** (avoiding bright colors) when attending a business meeting. For men, a dark suit or jacket and trousers with a tie is appropriate business wear, and for women something similarly formal (not provocatively). Clothing also depends on the type of business.

GIFT GIVING

Generally, it is not common practice to give gifts at the first meeting. Gifts are more appropriate later, when deals are already made.

However, some souvenir is acceptable also at the first meeting (for example, a bottle of wine, a corporate gift, etc.) It is recommended that the present is inexpensive, so that the host is not put in a difficult position. Usually, there are some inside company rules about the value of the gift that can be accepted. Individuals must be careful that their host would not take the gift as bribery.

WORK & RESIDENCE FOR NON-EU CITIZENS

Citizens of **EU member states**, the European Economic Area (EEA) and Switzerland have free access to the Slovenian labor market.

Citizens from **non - EU countries** need to acquire a work permit to work in Slovenia. The law allows a **single permit for work and residence**. Individuals can acquire work and residence permits if incorporated in a company in Slovenia or employed in Slovenia.

Separated work permits are still necessary for seasonal work in agriculture of up to 90 days, for citizens from BIH and for Croatian citizens (until year 2018).

PROCEDURE TO OBTAIN SINGLE WORK & RESIDENCE PERMIT

The procedure for obtaining work and residence permit by establishing a company in Slovenia is as follows:

STEP 1 – COMPANY ESTABLISHMENT (IF AN INDIVIDUAL IS NOT EMPLOYED BY ANOTHER COMPANY)

Individuals need to register a company in Slovenia (it usually takes about 1-2 days if 1 person owns the company).

STEP 2 – APPLYING FOR SINGLE WORK AND RESIDENCE PERMIT

CONDITIONS FOR COMPANIES

According to the new Aliens act, in force since 1st September, 2015, the companies wishing to employ foreign workers have 2 possibilities:

- 1) Companies not older than 6 months have to invest 50,000 EUR (in fixed assets) to be able to employ a foreigner.
- 2) Companies older than 6 months have to prove they are really active; it means they have to:
 - have one other employee for at least 6 months before applying for work & residence permit for a foreigner,
 - have income of at least 10,000 EUR every month for the last 6 months (that means 60,000 EUR in 6 months).

After fulfilling one of those conditions, application for single work and residence permit can be filed.

One person (1 of 10 employees) can be employed at the company as a representative without being checked by the labor market, while others have to go through the labor market check if companies need more people. The person, who has a single work permit as a representative can only work as a representative and is not allowed to perform services of the company.

DOCUMENTATION NEEDED FOR APPLICANTS

- Valid passport (expiry date which exceeds intended period of stay in the Republic of Slovenia for at least three months).
- Authentic picture and fingerprints (taken at the time of application).
- Proof of health insurance in Slovenia (when one becomes employed on the working permit, they receive insurance – at the time of filing the application you have to be previously insured elsewhere, the quickest and cheapest solution is to have a tourist insurance).
- A non-conviction certificate (not older than 3 months from domestic country), translated into Slovenian, verified.
- The bank account statement showing you have means for supporting yourself (applicable only for the first time, in the minimum amount of Slovenia's minimum monthly income – 550.00 EUR).
- Sometimes a foreign worker is invited for an interview.

DOCUMENTATION OBTAINED

You need to provide the single work and residence permit and card.

WHERE TO APPLY

At diplomatic missions or consulates of the Republic of Slovenia before entering Slovenia. The application is sent to the administrative unit in the Republic of Slovenia for consideration. When all conditions are fulfilled, the administrative unit issues a permit and sends it back to the diplomatic mission or consulate where it is handed to the foreign worker.

Documentation can be sent to an administrative unit in Slovenia by the employer, but an employee still has to go to the mission or consulate for fingerprinting.

TIME FRAME

1-3 months

IMPORTANT

- For obtaining a valid temporary residence permit, a foreign worker has to live in Slovenia for at least 180 days per year.
- The first application offers a foreign worker only a temporary permit for 1 year.

EXTENTION OF SINGLE WORK & RESIDENCE PERMIT

CONDITIONS

- Application requires proof of work (received salaries) and official forms.
- Cannot be done by POA (owner has to appear in person), as fingerprints are required.
- It is extended under the same conditions applying for its issue (valid passport and health insurance).
- Evidence of conditions fulfilled must be attached.

WHERE TO APPLY

At an administration unit.

IMPORTANT

The application for extension has to be filed before its expiry (up to one day before expiry). If the old permit expires in the time of processing the extension, the person is not allowed to leave Slovenia (to travel).

TIME FRAME

1-3 months

WORK PERMITS FOR BOSNIAN AND CROATIAN CITIZENS

PROCEDURE FOR CROATIAN WORKERS

During the transitional period after Croatia's entry into the EU, until June 2018, work permits for Croatian citizens are still necessary.

CONDITIONS

- Work permit is necessary only for the first two years of the worker's official living in Slovenia.
- A worker may become employed only with the employer who obtained a work permit for him/her.
- A worker can only perform work for which work permit was previously obtained.
- A work permit for a foreigner can only be issued if no other appropriate candidate exists in the Slovenian register of unemployed people.
- The employer needs to be registered for the activities the working permit was obtained for.

PROCEDURE

- Work permit application needs to be submitted by the employer.
- Administrative tax has to be paid.

WHERE TO APPLY

At the Employment Service of Slovenia.

IMPORTANT

- Work permit can be acquired for the maximum of 1 year.
- For seasonal workers, work permit can be acquired for the maximum of 6 months.

FEES

- Work permit: 35.00 EUR – 90.61 EUR.
- Work permit application: 4.50 EUR.

TIME FRAME

2 months

PROCEDURE FOR WORKERS FROM BOSNIA AND HERZEGOVINA

In accordance with the Agreement from March 2013, employment in Slovenia for workers from Bosnia is only possible upon previous involvement with the Bosnian Employment service.

CONDITIONS

- A Bosnian worker needs to be registered as unemployed for at least 30 days in the Bosnian Register of Employment Service.
- A Bosnian worker needs to be at least 18 years old.
- Work permit can be issued if no other appropriate candidate exists in the Slovenian register of unemployed people.
- Application for work permit is submitted by the employer.

PROCEDURE

- Job vacancy for a Bosnian worker needs to be published by the employer at the Employment Service of Slovenia (special application form).
- An application for transmission of a worker from Bosnia is forwarded from the Employment Service of Slovenia to the Employment Services of Bosnia and Herzegovina.
- Employment Service of Bosnia and Herzegovina forwards the employer documentation on potential candidates for a job interview with the employer.
- After choosing a candidate and signing the contract, the employer needs to submit the application for work permit for the specific Bosnian employee to the Employment Service of Slovenia.
- Administrative tax must be paid.

WHERE TO APPLY

At the Employment Service of Slovenia.

TIME FRAME

1 month

IMPORTANT

- Work permit can be acquired for 3 years.
- For seasonal workers, work permit can only be acquired for the maximum of 6 months.

OPENING A COMPANY WITH NOTARY

Notary services are available to all Slovenian and foreign nationals under the same conditions.

REGISTER A LTD. COMPANY BEFORE THE NOTARY

A notary is needed when individuals want to register a Ltd. company under special conditions. The company needs to be established with the contract in the form of a notarial act when:

- 1) The basic contribution is:
 - Partially made before the registration of the company and the remaining part is made after the registration of the company, within specified time.
 - If shareholders wish to enter additional contract agreements regarding the rules governing the transfer of shares, company management or other additional arrangements.
- 2) The shareholders want to set up a company with an agreement in the form of a notarial act, due to other reasons.
- 3) If some shareholders have a representative to sign a contract in their names, their representative needs to have a notary verified authorization document.

A notary is also needed if a company (a legal entity) is opening a new company or if the initial capital consists of cash and in-kind contribution (assets or similar).

PROCEDURE

Based on the data from the new owners, the notary writes the Act of incorporation and proposal for registration. In the presence of all owners, the notary reads the content of the contract to the signing partners. If they do not speak Slovenian (which it is the official language), a legal translator for the specific language has to be present as well. His signature also has to be included in the contract.

IMPORTANT

A legal translator, sworn by the Ministry of Justice of Slovenia is required. Other translators are not accepted.

After signing the contract and proposal for the registration, with all required company data, the proposal is sent to court. The court usually takes 3 days to register a company.

PRICE

200 - 300 EUR (depends on complexity of ownership, documentation, case specifics, etc.).

NOTARY OFFICES BY LOCATION

In Slovenia, each district court area has at least one notary. In bigger cities, there are many of them. They are authorized to perform their work on the entire territory of the Republic of Slovenia, so individuals or companies have the right to consult the notary of their choice.

EXCEPTIONS

The exceptions are notarial deeds of legal operations for secured underlying assets or loans, secured by a mortgage or land charge, which are under territorial jurisdiction of a notary located in the county court area in which the property in question is situated.

List of all notaries can be found on web page: www.notar-z.si/en/.

OTHER NOTARY SERVICES

The main duty stated by the Notaries Act is the drawing up of public and private deeds: Notarial deeds, notarial minutes, notarial certificates, apostilles, etc.

Besides opening a company procedure, a notary provides the following services:

- drawing up of contracts and other instruments,
- verification of signatures,
- purchase and sale of real estate, entries into land register,
- companies – economy and entrepreneurship,
- settlement of disputes – mediation,
- other.

FEES

A notary fee for services is charged in accordance with the notary tariff, defined by the Ministry of Justice. The first notarial legal advice is free of charge. Other agreements are prohibited.

TRANSLATION & VALIDATION OF DOCUMENTS

In Slovenia, you can find many agencies performing translation of regular and official documents.

Slovenian legal system does not distinguish between interpreters and translators in judicial matters. All sworn legal translator must be capable of performing both interpretation and translation.

The **Ministry of Justice and Public Administration** maintains a [Directory of Legal Translators and Interpreters](https://spvt.mp.gov.si/tolmaci.html): <https://spvt.mp.gov.si/tolmaci.html>.

LEGAL COURT TRANSLATOR

OFFICIAL DOCUMENTS

Official documents used in court or government procedures require proper official translation to Slovenian language. Certified translations can **only** be done **by legal court translators**, sworn in by the Ministry of Justice, who guarantee that the translation is identical to the original. They enclose their statement of translation accuracy and some explanations of translation specifics if necessary.

Certified translated documents must be:

- stamped and signed by a legal court translator.
- bound with a string to the original, certified copy or a normal copy.

Other translations of official documents (performed by a translator without an official certificate) are irrelevant and will not be accepted in government or court procedures.

These apply especially for documents, such as: birth certificates, academic certificates, police Clearance Certificates, passport copies, marital status certificates, contracts, business register extracts, Powers of Attorneys, etc.

REGULAR DOCUMENTS

Translation by a legal court translator for regular documents is usually not necessary. Individuals can choose a translator of their own choice.

LEGAL COURT INTERPRETER

The presence of a court interpreter in Slovenia is usually required in government institutions and ministries in legal cases, such as trials, hearings, contract signings, weddings, mediations, arbitrations, etc. Legal court interpreters help individuals communicate with other parties when they are involved in legal proceedings.

APOSTILLE

In some cases, Apostille validation for official documents is necessary.

FOREIGN DOCUMENTS IN SLOVENIA

If Slovenia signed an international treaty on legal aid with the country of document origin, this treaty is used as a rule if document validation is needed.

PROCEDURE

- **If there is no signed agreement and the country of document origin is part of The Hague Convention (Apostille Convention), the documents need to be validated with an Apostille stamp.** Whether a country is part of the agreement can be checked on the website:
<https://www.hcch.net/en/instruments/conventions/status-table/?cid=41>.
- If Slovenia and the country of document origin have an **agreement** (that provides free use of the documents issued by the competent authorities) the documents **do not need to be validated**.
- If Slovenia and the country of document origin do not have any agreement and the Hague Convention is not signed, the accreditation needs to be reviewed (it is necessary to find if Slovenia has its own representative in the country of origin or if the country of origin has a representative in Slovenia or if the countries are covered in other countries).

DOCUMENTATIONS NEED TO BE

A document has to be certified by the internal law of the country of document origin (this depends on the country – apostilles are usually issued by court or the Ministry of Foreign Affairs, depending on the country of origin).

IMPORTANT

Document validation is the responsibility of the document owner and not the responsibility of the court translator, etc.

SLOVENIAN DOCUMENTS ABROAD

The procedure for Slovenian documents is the same as for foreign documents described above. Slovenian district courts and the Ministry of Justice are responsible for validation of Slovenian documents with an apostille.

IMPORTANT

Validation of the notary signature is under jurisdiction of the District Court of the municipality where the notary has its head office. The validation of court interpreter signature is under jurisdiction of the Ministry of Justice.

HRM IN SLOVENIA

SHORT OVERVIEW OF LABOUR MARKET IN SLOVENIA

- At the end of year 2015, Slovenia had most workers between 25-49 years of age (67.5% of the whole working population). Workers who were 50-64 year of age represented the second biggest group (24.7% of the whole working population in Slovenia).
- In Slovenia, about 57.0% of the working population finished secondary school, about 32.5% of working population has a university degree and only 10.5% of working population finished only primary school.
- About 92.0% of population can communicate in at least one foreign world language. About 67.0% of Slovenians speak 2 foreign languages. Schools in Slovenia are obliged to offer at least two foreign languages. Most widely spoken foreign language is English, followed by German, Italian, Croatian or Serbian, French and Spanish language.

RECRUITMENT

RECRUITMENT WITH HRM AGENCIES

On Slovenian HRM market, you can find Slovenian agencies and branches of international HRM agencies.

An agency can find more suitable candidates in a shorter amount of time. They have a database with companies on one side and employees on the other. Their advantage is that companies do not need to lose time with the selection procedure, inappropriate candidates and reissuing the job advertisements. Agencies already perform preliminary interviews and send companies only the appropriate candidates.

GENERAL RECRUITMENT PROCEDURE

1. Firstly, an employer has to advertise a job vacancy (vacancy advertising is compulsory). The procedure of advertising a job vacancy in Slovenia can be performed through the Employment Service of Slovenia (ESS) free of charge or through private employment agencies, web portals, media, companies channel, etc.
2. If the process is performed through the ESS, they will refer candidates to the employer directly from their base (Slovenian or EURES) or advertise an open job position on the website of the Slovenian Employment Service.
3. The selection of a candidate is performed on the basis of a preliminary interview.
4. Contract signing: The employer is obligated to hand the worker a draft contract, 3 days before signing. The contract becomes legally valid when it is signed by both parties, the employer and the employee.

5. Upon contract signing, the employer is obliged to register the employee for social insurance program.

In case a public company or other company wants to employ an alien, they must notify the ESS about a job vacancy.

CONTRACT FORMS

Slovenian legislation identifies various forms of employment relationship contracts.

EMPLOYMENT CONTRACT

- Between a worker and an employer.
- On the basis of employment contract, the worker is included in the social insurance program.
- An employment contract is the basic form of an employment relationship in Slovenia. An employment contract can be made for an indefinite or a definite period of time (in general, a maximum of two years).

It can be signed for a definite period of time when specific reasons exist:

- Work which is of limited duration by its nature.
- Replacement of a temporarily absent employee (sick leave, maternity leave, etc.) and only for the duration of the employee's absence.
- A temporarily increased workload; preparation for work and training.
- Seasonal work.
- Project work.

AN EMPLOYMENT CONTRACT MUST CONTAIN:

- An indication of collective agreements binding the employer under a General Act of the employer, defining working conditions for the employee.
- Details of contracting parties indicating their place of residence or registered office.
- Date and commencement of work.
- Job title, details of work type, indicating typically performed tasks and works.
- Location of the work is to be performed.
- Duration of employment relationship.
- A clause determining the working obligation of the employee in hours, whether a full-time or part-time employment relationship is involved.
- Daily, weekly and monthly working schedule.
- The amount of basic remuneration, other components of employee's payment, payment period, payment date and method of payment.
- Duration and means of implementation of the annual leave.
- Period of notice.
- Other rights and obligations.

WORK CONTRACT

- A work contract can be made for production of items, repair of items, physical and intellectual work.
- It is made for a defined period of time only.
- An employer is not obligated to insure the worker for the case of unemployment and parental protection insurance. A work contract can be made between a worker (who is not employed by the employer) and an employer, or between an employer and a worker who have already agreed on employment contract, but for specific work that is not part of the regular job the worker is employed to do.

RESTRICTIONS

A worker cannot perform work under a work contract if parts of employment relationship already exist and the worker performs work in the way that fulfills the working conditions included in the employment contract (e.g. the same workplace, full time, etc.).

COPYRIGHT CONTRACT

- A copyright contract can be established between an individual or a legal entity and an author (the author can be an individual in a regular employment relationship, the owner of a legal entity, a sole trader, a person performing work via work contract, full- or part-time student).
- A copyright contract enables an individual to perform copyrighted work (it includes individual pieces of work in literature, science and art which can be expressed in various ways).
- This type of contract is similar to a work contract. The only difference is its subject.

STUDENT WORK

- Student work is occasional or temporary work.
- It is performed between an employer and a student through authorized organizations (student employment office on the basis of a referral, which is the legal basis for working via a student employment office).
- Work via a student service may be performed only by a person with a student status, who is more than 15 years of age and is not employed or registered in the register of unemployed persons.

BASIC WORKING CONDITIONS

PAYMENT

The minimum gross payment in Slovenia for full working time in year 2016 was 809.06 EUR/month and the minimum gross payment per hour of student work was 4.50 EUR.

The employer must reimburse employee's lunch costs during working hours and travel expenses that arise from travelling to work. The employer is also obliged to pay a holiday payment to the employee and pay for special working conditions, such as night work, overtime, work on Sundays, national holidays and other holidays, as defined by the law.

WORKING HOURS

Working time is 40 hours per week. It can be shorter, but no less than 36 hours per week (exceptions exist).

Full working hours cannot be distributed across fewer than four days per week. Overtime work is limited to a maximum of 8 working hours per week, 20 working hours per month or 170 working hours per year. The law obligates mandatory rest between two working days, which is 12 hours in a 24-hour period and a weekly rest of at least 24 hours a week.

OCCUPATIONAL SAFETY AND HEALTH

The employer is responsible by law to ensure safety and health of workers at work. They must implement the measures for prevention, control and elimination of hazards at work, inform and train workers, with the help of an appropriate organization and necessary material resources.

The employer is obliged to train the worker (with the help of a professional organization) the moment employment relationship begins, when deployed to another type of work, on introduction of new technologies and on occurrence of other changes in the work process which may cause a change in safety.

Training should be tailored to the specifics of the workplace and existing knowledge of workers and is performed on the basis of a training program. The basis for preparation of the training program is a document called "Safety statements and risk assessment".

ANNUAL LEAVE AND ABSENCE FROM WORK

Each employee has the right to their annual leave of at least 20 days each year. Additional days can be obtained by workers with disability, physical injury and employees who care for a disabled child.

Workers have a right to a paid absence from work in case of illness or injury. They also have the right to paid absence from work in case of personal circumstances for a maximum of seven working days each calendar year. There also exist some other justified reasons for absence from work, such as blood donating, military reserve training, juror service, etc.

National holidays in Slovenia are non-working days:

- 1st January: New Year
- 8th February: Prešeren Day, Slovene Cultural Holiday
- 9th April: Easter Monday

- 27th April: Day of Uprising against Occupation
- 1st and 2nd May: Labor Day
- 25th June: Statehood Day
- 15th August: Assumption Day
- 31st October: Reformation Day
- 1st November: All Saints' Day
- 25th December: Christmas Day
- 26th December: Independence Day

REGISTER A BUSINESS CAR

Fiscal and financial aspects need to be taken into consideration when an entrepreneur wants to buy a car for business purposes. The entrepreneur has two options: to buy a car as a natural person or via the company.

BUYING A CAR AS A NATURAL PERSON

Individuals who are using a private car for business purposes can compensate the charges for car mileage in the amount of 0.37 EUR per kilometer. All other car costs are on the expense of the natural person.

In order to be mileage tax deductible, all travel costs must be properly documented and provable. This requires a **duly fulfilled travel order** with relevant supporting evidence (invoices, parking tickets, meeting invitation, etc.).

BUYING A CAR VIA THE COMPANY

If individuals buy a car via the company, the car is owned by the company. As a consequence, all **car costs are the expense of the company**. Car costs, such as fuel cost, amortization (20%), insurance, rental, etc. are recognized as tax deduction. The cost of buying a car, therefore, is not tax deductible, except for companies where vehicles are necessary to perform their business activities.

If employees of the company use the business car for private purposes, that is accounted as **car bonus**. From these bonuses, (in accordance with Income Tax Act) is it necessary to pay taxes. When using a company car for private purposes, there is a credit rating in connection with the employment relationship. This credit rating is included in the tax base of personal income.

IMPORTANT: Employees have to keep records of business trips. Business trips need to be recorded in the way that they clearly indicate that business trips really occurred (with supporting evidence, such as parking tickets, toll tickets, etc.). **If employees use the business car for private purposes, also evidence of mileage in private time needs to be recorded.**

INTERNATIONAL DRIVING LICENCE

Holders of a valid driving license issued by the authority of a foreign, **non-EU country** may drive the same categories of motor vehicles in Slovenia for the period of one year from the date of registering their residence in Slovenia.

After 6 months, an application for replacement of the valid foreign driving license for the Slovenian driving license should be submitted (driving theory test and medical test need to be passed in Slovenia as well).

For holders of driving licenses issued in the **EU member states**, Liechtenstein, Norway or Iceland, no time limitation is defined and no theory driving test is necessary for replacing their foreign driving license for Slovenian driving license.

PROCEDURE

DOCUMENTATION NEEDED

Beside the application for replacement of driving license, supporting documents need to be provided:

- original driving license,
- valid medical certificate,
- one 35 x 45mm photograph,
- proof of payment of the administrative fee (EUR 11.79) and driving license form (EUR 3.27),
- proof of individual's residence in the issuing country for at least six months prior to obtaining original driving license there.



INVESTMENT SUPPORT



SUPPORT FOR FOREIGN INVESTMENT IN SLOVENIA

Companies wishing to invest in Slovenia have different possibilities of entering the market and different possibilities of obtaining national investment incentive.

Foreign natural or legal persons can enter the market by:

- cooperating with Slovenian companies (partnership, suppliers, etc.),
- investing in start-ups (many possibilities and organized events for meeting and cooperating with Slovenian start-ups),
- purchasing a Slovenian company,
- investing in a new or existing business in Slovenia,
- other.

INVESTMENT OPPORTUNITIES

Slovenia is perfect for foreign investors because of its **strategic position** in the heart of Europe (it is in the heart of the market with 500 million consumers), **excellent workforce quality, transport** (land-sea-air transport system) and **ITC infrastructure**. It has great centers of excellence, innovation power and more.

Foreign investors can find investment opportunities, such as:

- location for production for regional and global markets;
- location for a test and launch market;
- a place to locate regional headquarters, service, distribution and logistics centers;
- expansion of Slovenian service sector;
- privatization and ownership consolidation of the Slovenian state-owned enterprises;
- conducive environment for technologically advanced and R&D intensive projects;
- extensive infrastructural projects.

INVESTMENT CONSULTING

Natural or legal persons can enter a market in different ways; therefore, there exist different possibilities for investing and connecting with Slovenian partners, as well as different support to be obtained by the government. We recommend that individuals and companies find and consult with Slovenian investment consulting firms first, in order to get the right information about the possibilities, based on their budget and requirements.

INVESTMENT INCENTIVES

In Slovenia, one of the government priorities is to create a **friendly and stimulating investment climate for foreign and domestic investors**. Government measures to stimulate FDI are intended for investors in all phases of entering the Slovenian market (the pre-, during- and post-investment period).

FISCAL INCENTIVES

CORPORATE TAX

General corporate tax rate is set at 17% of taxable base. Special tax rate of 0% can be used under certain conditions for funds, pension funds and venture capital companies.

TAX RELIEFS

Tax relief for investment: Corporate income tax base can be reduced for taxable persons in the amount of:

- 100% of the amount invested in R&D (only up to taxable base).
- 40% of the amount invested in equipment or intangible assets (only up to taxable base).

Tax relief for employment: a company can reduce the taxable base:

- for 45% of employee salary (only up to taxable base) for employment of a person younger than 26 or older than 55 years (they need to be registered as unemployed for 3, 6 or more months prior to employment);
- for 50% or 70% of disabled person's salary (only up to taxable base) for employment of a disabled person;
- for a maximum of 20% of the average Slovenian monthly salary if the company employs a young person, who takes training to become a professional worker.

Tax relief for voluntary supplementary pension insurance: An employer financing a pension plan of collective insurance can reduce the tax base.

Tax relief for donations: A company can reduce its tax base if they donate to humanitarian, scientific, educational, sporting, cultural, health, ecological or religious purposes, for disabled person's assistance or other purposes in Slovenia or the EU member states.

DEPRECIATION ALLOWANCE

Tax relief can also apply as depreciation allowance on buildings and equipment. Maximum annual depreciation rates in 2016 were the following:

- building projects 3%,
- parts of building facilities and parts of investment real properties 6%,
- equipment, vehicles and machinery 20%,
- computer and computer equipment 50%,
- long- term plantation 10%,
- breeding and working herds 20%,

- equipment and its parts for research activities 33.3%,
- other investments 10%.

LOSS CARRIED FORWARD

A company may postpone the loss incurred in one accounting period by reducing the tax base (only up to tax base amount for that fiscal period).

FINANCIAL INCENTIVES

Different forms of incentives are offered to foreign companies by ministries, public funds, agencies and other institutions.

"FDI INCENTIVE SCHEME – FIRST CAPITAL ENTRY INTO SLOVENIA 2016/2017"

Foreign companies can apply with various investment projects:

- Manufacturing (investment value of at least 1 million EUR, at least 25 new jobs created in the next 3 years).
- Internationally marketable services (investment value of at least 0.5 million EUR, at least 10 new jobs created in the next 3 years).
- R&D (investment value of at least 0.5 million EUR, at least 5 new jobs created in the next 3 years).

CONDITIONS

- An investment project must remain located in Slovenia for at least 5 years for large size companies and at least 3 years for small and medium size companies.
- Companies need to provide funding in the minimum amount of 25% of eligible costs of investment.
- The maximum value of the project can be 50 million EUR.

TIME FRAME

The application for co-financing must be filed prior to commencement of the investment project. The procedure for approval of co-financings takes up to 60 days.

Some incentives offered by Slovenian agencies are only available for Slovenian companies, which means that the company must be registered in Slovenia, while the owners can be foreigners.

- **Slovene Enterprise fund:** Companies can apply for start-up capital for newly established innovative enterprises, for new innovative businesses, etc.
- **Agency for agricultural markets and rural development:** The offer support for micro companies.
- **Employment Service of Slovenia:** They offer subsidies for self-employment.
- **Slovenian Regional Development fund:** They offer means for investments in the field of entrepreneurship, agriculture, regional development, etc.).
- **SID Bank:** Affordable sources of financing for export insurance.
- **Eco Fund:** Affordable sources of financing for investment in ecological projects and energy efficient projects.

OTHER INCENTIVES

- **Regional development support program for disadvantaged regions:** Support for companies operating in one of the four regions, namely Maribor, Prekmurje, Trbovlje, Pokopje, or employs people from one of these regions. Measures available to these companies are:
 - **Corporate tax relief** (70% of the invested amount for a start-up investment in a plant, equipment and intangible assets).
 - **Corporate tax relief for employment** (up to 70% per employee).
 - **Social security refund** (16.1% of gross wages for a previously unemployed person).
- **Employment incentives:** Incentives offered by the Employment Service of Slovenia to encourage employment.
- **Local incentives:** Municipalities can offer some on case to case base incentives (local tax holiday, etc.).

INVESTING SUPPORT IN THE EUROPEAN UNION

As part of the European Union, Slovenian companies can apply for EU calls for tenders under the same conditions as companies in other countries. Companies have to be established in Slovenia, while their owners can be foreigners.

Some key EU supporting programs for companies are:

HORIZON 2020

Horizon 2020 is the biggest EU Research and Innovation program with nearly EUR 80 billion funding available for 7 years (2014 to 2020). It mostly supports small and medium-sized enterprises.

SPECIFICS

- Amount of financing is between 70% - 100%.
- Project needs to be in the minimum amount of 3-7 million EUR (depends on the call for tender).
- Project needs to last at least 24-48 months.
- Beneficiaries are companies, public and private research and development institutions, other organizations. Companies cannot apply as individuals.

SME INSTRUMENT

SME instrument is a program under Horizon 2020. It is designed specifically for micro, small and medium-sized enterprises, which can apply individually. It supports all innovative projects which demonstrate a high level of development, growth and internationalization. The aim of the program for SMEs in particular is to help companies bridge the gap between research and development and commercialization of innovations.

SPECIFICS

- The amount of the subsidy is 70% of the project.
- Beneficiaries are SME companies.
- Project value needs to be between 1 – 3 million EUR.
- Application process consists of three parts (companies can also apply for only one part).

EUREKA

- Centralized funding procedure

EUREKA is a publicly-funded, intergovernmental network involving over 40 countries. EUREKA offers support to companies, research centers and universities, enabling them to develop innovative products and services. It supports market-oriented industrial R&D&I project.

SPECIFICS

- The amount of the subsidy is 50% for SMEs and 40% for large companies.
- Country conditions are different.
- At least two independent partners from different countries need to participate in the program.
- The maximum value of co-financing is € 300,000.00 per project with total duration of 36 months and € 100,000.00 (for 12-month project implementation).
- The amount of funds is divided to eastern and western Slovenia.

EUROSTARS

- Decentralized funding procedure

It provides a quick research funding for innovative small and medium-sized enterprises (SMEs). There is one entry point, at the national level, which offers access to national and European funding for research (Participants do not receive funding directly from EUREKA Secretariat or the EU, but through national funding bodies).

SPECIFICS

- It supports SMEs engaged in R & D in high technology sectors.
- Conditions depend on each Member State individually.
- Applicants are small and medium-sized businesses, large enterprises and public research institutions.
- The amount of the subsidy is 50% for SMEs, 40% for large companies and 40%-50% for public research institutions.



TAXES IN SLOVENIA



TAX SYSTEM IN SLOVENIA

TAXES IN SLOVENIA

Overview of basic standard tax rates in Slovenia:

Tax		Tax rate
Value Added Tax		Standard rate: 22% Reduced rate: 9.5%
Corporate Income Tax		17.0%
Personal Income Tax		Progressive tax rate: 16%, 27%, 50%
Property Tax		0.15% to 1.25% (Depends on the type and value of the property)
Social Security contribution		Employer contribution: 16.1% Employee contribution: 22.1%
Immovable property Transfer Tax		2%
Payroll Tax		/
Capital Gains Tax		0% – 25%
Gift Tax		5% - 39% (with the exception for first line relatives and gifts over the amount of 5,000 EUR)
Motor Vehicle Tax		0.5% - 31% of the selling price of the vehicle (depending on ecological contribution)

CORPORATE INCOME TAX

- Does not apply to a sole trader operating as an individual.
- If the head office of a company operating in Slovenia is in another country, Corporate Income Tax still has to be paid.
- Corporate Income Tax report needs to be submitted to the tax office by 31st March of the current year for the previous year (in electronic form via the eTax system).

PERSONAL INCOME TAX

- Applies only to sole traders and individuals who perform business activities in Slovenia.
- A personal tax number has to be obtained for:
 - o all individuals with residency in Slovenia with investments, income, registered address and
 - o for non-residents (no registered address in Slovenia) with real estate or other assets or taxable income in Slovenia.

- **For foreigners, employed in Slovenia (also on the basis of working & residence permit)**, personal income tax is paid by the employer with each monthly salary payment. It is reported to the Tax office via REK forms.
- If an employer is a foreign company or does not have a branch in Slovenia, the taxable non-resident has to make an individual report to the Tax office with a special form.
- If a foreigner stayed in Slovenia for more than 183 days in the last 12 months, he/she has to apply for tax residency in Slovenia with the form for Declaration of tax residency. When that is decided, he/she has the same tax resident status as individuals residing in Slovenia.
- If a foreigner is a **tax resident in Slovenia**, he/she is entitled to personal tax refund, but if not a Slovenian tax resident, he/she is not entitled to personal tax return.
- There are exceptions on the % of personal tax paid and other, which is case specific and **has to be discussed individually**.

IMPORTANT: When tax residency in Slovenia is established, an individual has to inform the tax office in their home country to avoid double taxation.

SOCIAL SECURITY CONTRIBUTION

- Both employer and employee pay Social Security contribution.
- This includes contribution for the pension, health insurance, disability insurance, employment allowance and maternity allowance.
- Payroll tax is mandatory for all companies paying salaries (it is calculated on the basis of gross salary).

Fund	Employer (%)	Employee (%)
Pension insurance	8.85	15.50
Health insurance	5.96	5.96
Unemployment	0.06	0.14
Maternity leave	0.10	0.10
Total	16.1	22.10

OBTAINING TAX NUMBER FOR LEGAL ENTITIES

In Slovenia, all taxable persons and business entities need to be registered in the Tax Register.

A sole trader does not get a new tax identification number upon entry into the Tax Register, but continue to use the tax identification number that has been assigned to them as an individual.

A company gets a new tax identification number upon entry into the Tax Register. The number is used to connect all tax records for that company.

PROCEDURE

A new company is entered in the Tax Register automatically by the tax office, which gathers information from the Business Register of Slovenia (AJPES). New and other companies which need to register for tax purposes in Slovenia should submit the application for entry of the legal person into the Tax Register with the following supporting information to the tax office (new companies in 8 days upon entry into the register) in Form DR-04:

DOCUMENTATION NEEDED

- Number and location of business and other premises used for the acquisition of income,
- business units abroad,
- capital investments at home and abroad,
- payment accounts abroad,
- related persons,
- persons in charge of keeping books and other business records,
- founders, partners or members.

WHERE TO APPLY

A person applies for the tax number directly at the Financial Administration of the Republic of Slovenia. It can be done via post or in person, at the tax office. Forms have to be originally signed, copies are not accepted. The official confirmation of the tax number is sent to the applicant's provided address or to proxy's address (if the obtaining procedure is performed by POA).

TAX REPRESENTATION

Foreign companies who are liable to pay VAT tax in Slovenia and have headquarters in one of the **EU member states CAN** (but not necessarily), by law, appoint a tax representative as the person liable to pay their VAT.

Foreign companies who are liable to pay VAT tax in Slovenia and have headquarters in one of the **non-EU member state MUST** (obligatory), by law, appoint a tax representative as the person liable to pay their VAT.

Tax representatives, therefore, perform acts in tax proceedings on behalf of the taxpayer, in the limits of their powers. The purpose of a tax representative is to facilitate taxpayer's compliance with the obligations and exercise rights under the VAT Act-1.

The tax representative cannot be responsible for any tax liability in cases where a taxable person performs transactions on their own (without informing the tax representative and not providing data to the fiscal agent or tax authority to calculate tax liability).

ACCOUNTING IN SLOVENIA

Accounting in Slovenia is conducted in accordance with International financial reporting standards, European guidelines and Slovenian standards for accounting, based on the Slovenian Companies Act (ZGD-1).

SLOVENIAN ACCOUNTING STANDARDS

Slovenian accounting standards are an original merger of the domestic accounting theory with international requirements (directives of the European Union).

Due to the accounting services and providers' market in Slovenia **is not regulated by law**, there are many different companies and sole traders providing accounting services.

An accounting company can be established by anyone, with an exam or conditions ensuring at least the minimum quality and safety for clients. These accounting services have different offers, prices, service quality and employee knowledge. Due to non-regulated market, the Slovenian Chamber of Commerce and Industry (Chamber of Accountant Services department) decided to set up **a standard and award competition for accounting companies**, in which accounting providers have to fulfill strict conditions to get recognition. **This award presents a benchmark of quality accounting services.**

STANDARDS OF ACCOUNTING SERVICE PROVIDERS

The best accounting services in Slovenia are provided by companies which comply with the conditions for the entry and passed Certificate of Conformity.

Service providers with this Certificate conduct their activities in accordance with the accounting standards and principles, legislation and good practice recommended by the Chamber of Accounting Services at the CCIS (hereinafter referred to as CAS).

The standard defines basic conditions, such as employment of an expert manager, arranged professional liability insurance, insurance of high quality performed activities, appropriate and educated staff, working environment, security measures and appropriate attitude towards clients.

The List of Providers of Accounting Services with Certificate of Conformity can be found on webpage - <https://cas.gzs.si/vsebinska/Standard-for-Providers-of-Accounting-Services/List-of-Providers-with-Certificate-of-Conformity>.

CONDITIONS FOR ACCOUNTING COMPANIES

- There should be at least one highly educated and certified manager/accountant/auditor.
- The provider must be a member of the Chamber of Accounting Services.

- The provider has not filed bankruptcy and is not in liquidation proceedings.
- The provider continues professional training every year.
- The manager of the company has not been convicted of a criminal offense in the last five years.

ACCOUNTING SERVICES

Accounting companies in general provide services, such as:

- accounting services (management of general ledgers, analytical records of current account books, value added tax clearing, preparation of interim and annual accounting reports, clearance of social security contribution and payrolls, preparation of other documentation, interest calculation, etc.),
- accounting consulting,
- tax consulting,
- other services.

PERMANENT STORAGE OF DOCUMENTS IN THE COMPANY

According to the law and Slovenian Accounting Standards, all books (ledger and journal as a basic book), balance sheets, pay slips, income statements and annual business reports need to be permanently kept in its original form for a defined number of years.

MORE THAN 10 YEARS

Tax liability ceases after expiry of ten years from the date of first occurrence. Documents connected to tax liability must be stored for 10 years. Those documents are, for example: analytical inventory records, travel orders, REK forms and bills relating to supply of goods and/or services (at least 10 years after the expiration date of the bill), etc.

Bills relating to property must be kept for at **least 20 years** after the year they were issued.

LESS THAN 10 YEARS

The rest of accounting documents, such as: cash operations, cash statements from bank accounts, accounts, deposit and credit agreements and other supporting books need to be stored for about 5 years after the end of the financial year to which they relate.

IMPORTANT

- If the documentation is stored or kept abroad, it is necessary to notify the tax authority regarding.
- Tax inspections can check the documents and if the requirements are not met, penalties occur.

VAT REGISTRATION

VALUE ADDED TAX

VAT is a form of sales tax for taxing goods and services in all stages of trade from manufacturer, merchant, to final consumer. Slovenia, as a member of the EU falls under the EU value added tax (VAT) regime. VAT is locally known as *Davek na dodano vrednost* (DDV).

There are two VAT rates applicable in Slovenia, namely:

- standard VAT rate: 22% (applies to all suppliers of goods and services on general).
- reduced VAT rate: 9.5% (applies to exemptions, defined by the VAT Act).

VAT REGISTRATION

In Slovenia, a person becomes liable for VAT when:

- 1) their turnover in the last 12 months exceeds 50,000 EUR. In this case (or when it is known to be exceeded in advance), a foreign person or company must register for VAT and acquire a VAT identity number;
- 2) the company performs business with an EU member state, even if the turnover does not exceed 50,000 EUR;
- 3) the individual or company can apply to become VAT registered even if their turnover does not exceed the threshold.

However, a legal representative of the company needs a Slovenian tax number to be able to obtain the company tax and VAT number.

A company must obtain a Slovenian tax identification number even if its head office is in a foreign country and only occasionally performs activities in Slovenia. After that, it can apply for the VAT number.

PROCEDURE

WHERE TO APPLY

A person or company can apply for a VAT identification number by submitting an electronic form (eTax system) or at a competent tax administration office (close to the location of the company address or location of company's main activity).

DOCUMENTATION NEEDED

Required documentation for VAT registration is:

- **extract from the business register** (has to be confirmed by the legal representative, officially translated in Slovenian language and not older than 30 days);
- **information on the bank account** (a document from bank confirming that the company has an active bank account with listed details about IBAN, SWIFT).

- information about company's VAT number in the home country (if not listed in the extract from the business register, you have to provide a separate confirmation of the VAT number, signed by a competent authority);
- **a copy of the legal representative's passport** (if residence address is not specified in the passport document, attach it separately);
- **legal representative's personal tax number** of the company in homeland;
- a description of future company activities the company plans to perform in Slovenia (necessary for the tax and VAT number application). Advice: attach a web address; write who the key customers are, what are your activities, etc.

VAT RETURNS

Every taxable person in Slovenia is obliged to submit a VAT return to the tax administration once a month (by the 20th of the month for the previous month, or once every 3 months, depending on the company).

The form DDV-O, used to report the VTA has to be sent to the tax office only in the electronic form (with a digital certificate) through the [eTax system](#).

INTRASTAT REPORTS

Intrastat is statistics on trade with goods between the EU member states. The data are collected monthly, with statistical forms obtained directly from reporting units. In Slovenia, the Statistical Office of the Republic of Slovenia and partly Financial Administration of the Republic of Slovenia are responsible for Intrastat.

CONDITIONS

Companies need to report to the Intrastat in case:

- they trade goods with companies in other EU member states,
- the total value of their dispatches to companies from the EU member states or arrival of goods from the EU member states in the previous year **exceeded 200,000 EUR for dispatch** and **120,000 EUR for arrival** of goods.

TIME FRAME

The deadline for delivering the data to the financial office in Nova Gorica is from 1st to 15th of the month for the previous month, irrespective of the media reporting.

WHERE TO APPLY

Intrastat reporting can be performed using an online form or through e-mail. The form can be obtained on the Intrastat website.



LIVING IN SLOVENIA



PROCEDURE OF OBTAINING A VISA

Visa allows foreigners to enter the country and stay for as long as it determines.

EU citizens do not need a Slovenian visa to enter Slovenia. The only document needed is a valid travel document. With it, individuals can stay in Slovenia for no longer than 90 days in the period of 180 days, starting on the date of the first entry.

Non-EU citizens must hold a Schengen visa in order to enter the country (acquired with a valid travel document).

Individuals with a valid residence permit issued from the state that is part of the Schengen Agreement can stay in Slovenia for 90 days in the period of 180 days (which includes combined duration of stay in all Schengen states).

TYPES OF VISAS

1. **Airport transit visa (Visa-A)**
2. **Short-stay visa (Visa-C)** can be acquired for tourist, business, personal or other purposes.
3. **Long-stay visa (Visa-D)** can be acquired for:
 - family members of a EU citizen or Slovenian national (for the purposes of family reunion);
 - diplomats, administrative or technical staff and their family members;
 - participants in courses or other forms of education (for a period from 3 months to 1 year at the most);
 - foreign students and employees in higher education;
 - sports trainers, professional athletes or private sports operators aiming to conclude an employment or work contract with a club or sports organization with head office in the Republic of Slovenia;
 - foreign media reporters or correspondents;
 - priests and other persons in clerical profession from registered religious communities.

PROCEDURE

DOCUMENTATION NEEDED

For obtaining a visa, application form and supporting documents need to be presented.

Supporting documents for **Short-stay visa (Visa-C)** application should contain evidence of:

- the purpose of intended journey (for business visit invitation of the company, ticket, etc.),
- proof of accommodation,

- proof of sufficient funds for the duration of the stay and for return to the domestic country,
- proof of intent to leave the territory of the EU member states before the expiry of the visa you applied for (return ticket, proof of employment, etc.).

Supporting documents for **Long-stay visa (Visa-D)** application should contain:

- a valid travel document,
- travel health insurance covering at least urgent health services in the Republic of Slovenia,
- proof of sufficient monthly means, at least equal to the basic minimal income in Slovenia.
- individual need to justify one of the purposes necessary for issuing Visa-D.

WHERE TO APPLY

Individuals are required to obtain a visa at a diplomatic or consular representation of the Republic of Slovenia abroad, prior to entering Slovenia.

TIME FRAME

Visa application should be filed at least 15 calendar days before entering the country. An application filed less than 15 calendar days before the intended departure may be accepted, but there is no guarantee that the final decision will be made before the intended date of departure. A visa cannot be filed earlier than three months before entering a country.

FEES

The application form is free of charge.

PROCEDURE FOR OBTAINING RESIDENCE PERMITS

If foreigners want to stay in Slovenia for a longer period of time than permitted, or for other reasons permitted on the basis of a valid identity card or visa, a residence permit should be obtained.

TEMPORARY RESIDENCE PERMIT FOR NON-EU CITIZENS

Citizens of **Non-EU member states** need to obtain a residence permit after three months of their stay in Slovenia. The **first residence permit that can be acquired is for the period of one year (temporary residence permit)**.

IMPORTANT: If the purpose of stay for non- EU citizens is to perform work or seasonal work, a single permit for employment/work and residence can be obtained (for detailed information check chapter Business in Slovenia - work and residence for foreigners).

PROCEDURE

DOCUMENTATION NEEDED

General conditions to be fulfilled to obtain a temporary residence permit are:

- a valid passport,
- health insurance covering at least urgent health care services in Slovenia,
- sufficient monthly means, at least equal to the basic minimal income in Slovenia,
- a police clearance certificate (not older than three months) from the home country with a verified translation in Slovenian language,
- your formal photograph,
- documents supporting the purpose of your stay in Slovenia.

WHERE TO APPLY

Application for temporary permit needs to be submitted at a diplomatic or consular representation of the Republic of Slovenia abroad before entering the country (exceptions are defined by the law). After the Administrative unit in Slovenia considers and confirms the application, it is send back to the diplomatic or consular representation of the Republic of Slovenia abroad, where it is handed to the foreign applicant.

TIME FRAME

The procedure for obtaining the residence permit in Slovenia takes up to 45 days.

EXCEPTIONS

The first temporary residence permit can be issued upon entry to Slovenia under certain conditions, regulated by law, to the following foreigners:

- long-term residents in another EU member state and their family members,
- professional athletes, sports trainers or private sports operators,
- persons who intend to serve in Slovenia as clergymen or members of religious institutes in a registered religious community,
- persons who will perform charitable and humanitarian activities for an established humanitarian organization or registered religious community,
- reporters for foreign media or foreign correspondents accredited in Slovenia,
- persons who prove existence of an interest of the Republic of Slovenia in the field of economy, education, science or culture, by submitting an opinion issued by the competent ministry,
- researchers, college/university teachers or college/university associates with residence permit obtained as researchers, college/university teachers or college/university associates,
- foreign students,
- victims of trafficking with human beings,
- victims of illegal employment,
- holders of the EU Blue Card and their family members who are in possession of a residence permit issued in another EU member state.

TEMPORARY RESIDENCE PERMIT FOR CITIZENS OF EU MEMBER STATES

Citizens of EU member states must register their residence after 90 days of staying in Slovenia. A certificate is issued with a 5 year validity period or for the duration of the intended stay in Slovenia, if the intended stay is shorter.

PROCEDURE

DOCUMENTATION NEEDED

- The applicant must have a valid identity card or a valid passport.

Documents, depending on the purpose of a foreigner's stay to be fulfilled are the following:

- Employment or work – employer's certificate indicating intention to employ the foreigner or proof that the foreigner is already employed or performing work.
- A self-employed person or provider of services – proof of self-employment or of providing services.
- Study or other form of education – proof of admission to an educational institution, sufficient means for subsistence and adequate health insurance. A bank statement provided by the student is satisfactory as proof of sufficient means for subsistence.
- Family reunion or other reason – sufficient means for the duration of stay and adequate health insurance.

WHERE TO APPLY

Residence permit application needs to be submitted at an administrative unit in the area of the foreigner's residence before the expiry of the permitted three-month stay. It is possible to apply for the residence registration certificate immediately upon entering the country.

EXTENSIONS OF TEMPORARY RESIDENCE PERMIT

A temporary residence permit can be extended under the same conditions it was first issued. Individuals wishing to extend their permit, need to submit their application for the extension to an administrative unit (the employer may also submit it).

PERMANENT RESIDENCE PERMIT

CONDITIONS

Permanent resident permit can be acquired if:

- the individual has legally been staying in Slovenia (on the basis of temporary residence permit) for the last five years;
- if their absences were shorter than six months and, if combined, they did not exceed ten months in a five-year period;
- the individual holds a EU Blue Card and has been residing in the EU continuously and legally for five years (and only in Slovenia for the last two years before applying).

Before the expiry of the five-year period (if other conditions are fulfilled) permanent residence can be issued to:

- a foreigner of Slovenian origin,
- a foreigner whose residence in Slovenia is in the interest of the Republic of Slovenia,
- a family member of an EEA citizen possessing a valid permanent residence permit in Slovenia, and a family member of a Slovenian citizen,
- a foreigner who used to have a permanent residence permit in Slovenia but it expired.

WHERE TO APPLY

The application for a permanent residence permit must be submitted at an administrative unit in the area of individual's residence (by itself or by his legal representative or proxy). In the meantime, the foreigner is required to reside in the Republic of Slovenia on the basis of a temporary residence permit.

FAMILY RELOCATION

The procedure for obtaining a temporary residence permit for family members is as follows.

PROCEDURE

CONDITIONS

You can obtain a temporary residence permit for your family members, if:

- 1) you hold a **permanent residence permit in Slovenia**,
- 2) you have **lived in Slovenia for at least one year** on the basis of temporary residence permit (which is valid for at least for another year), except in cases where your temporary residence permit is issued for the purpose of performing seasonal work),
- 3) you hold a **EU Blue Card** or have temporary residence permit for research and higher education purposes,
- 4) you **enjoy subsidiary protection** in Slovenia (with some exceptions).

DOCUMENTATION NEEDED

To acquire permit for your family member, you must have:

- **proof of existence of a family relationship (with the original marriage certificate, original children's birth certificate, etc.).** If the documents are not in the official international form, they must be translated into Slovenian language and verified,
- fulfilled general conditions for family members (which are the same as for the temporary residence permit).

GENERAL CONDITIONS THAT NEED TO BE FULFILLED TO GET TEMPORARY RESIDENCE PERMIT ARE:

- A valid passport,
- health insurance covering at least urgent health care services in Slovenia,
- sufficient monthly means at least equal to the basic minimal income in Slovenia,
- a police clearance certificate (not older than three months) from your home country, with a verified translation in Slovenian language.
- your formal photograph.

WHERE TO APPLY

An application for your family member's temporary residence permit (purpose: Family reunion) can be submitted at a diplomatic or consular representation of the Republic of Slovenia abroad or an administrative unit in Slovenia.

Temporary residence permit shall be personally handed to your family member later, at a diplomatic or consular representation of the Republic of Slovenia abroad.

FAMILY MEMBERS ACCORDING TO THE LAW

According to the law, the family members are:

- an alien's spouse,
- a registered partner or long-term relationship partner,
- an alien's minor (under 18 years of age),
- unmarried children,
- minor unmarried children of the alien's spouse,
- a parent of a minor alien with whom he/she lived as a family before arriving to the Republic of Slovenia.
- adult unmarried children and parents of an alien,
- a registered partner or long-term relationship partner one is obliged to support according to the legislation of the state in which this alien or this alien's spouse is a citizen.

An administrative unit may, however, in exceptional circumstances consider a family member to be another alien's relative if special circumstances speak in favor of a family reunion in the Republic of Slovenia.

INTERNATIONAL EDUCATION IN SLOVENIA

There are a few schools (mostly private) which provide international education programs for foreign national children (in foreign languages). These programs are internationally recognized and certified, which means that pupils/students can continue schooling anywhere abroad and their education will still be recognized.

ELEMENTARY AND SECONDARY SCHOOL PROGRAMME

International elementary and secondary school programs for children of foreign nationals are possible at the following schools:

- **Danila Kumar International School in Ljubljana (IB world school)** - a state owned school, offering international kindergarten, elementary and secondary school program. Lessons are delivered in English language for children aged 3 to 14.
- **QSI International School of Ljubljana (American International School)** – a private, non-profit institution offering elementary and secondary school program. Lessons are delivered in English language for children aged 3 to 17.
- **École française in Ljubljana** – a private school providing the same program as French primary schools. Lessons are delivered in French language.
- **British International School of Ljubljana** – a private school offering pre-school, primary and secondary school program. Lessons are delivered in English language for children aged 3 to 15.

International baccalaureate programs under the IBO system, where English is the main language, are possible at:

- **International school Gimnazija Bežigrad in Ljubljana (IB world school):** It offers different programs as MYP five-year program for students aged 11-16 years, IB two - year diploma program for students 16 to 19 years. Lessons are delivered in English language.
- **II. Gimnazija Maribor in Maribor (IB world school):** It offers different programs, such as the National grammar school program (four-year program) and international baccalaureate diploma (two-year program).
- **Gimnazija Kranj (IB world school):** Offers IB Diploma program (two-year program).

TIME FRAME

Children need to be enrolled in February for the following school year in the school district of permanent or temporary residence.

FEES

Public schools are free of charge. Private schools have different tuitions (depending on school).

TERTIAL EDUCATION

There are also public faculties which offer study programs in English language. A list of those is available on web page: <http://www.mizs.gov.si>. Conditions are described under section: School System in Slovenia.

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DRIVING LICENCE & CAR REGISTRATION IN SLOVENIA

Foreigners residing in Slovenia who drive a car for more than six months are obliged to register the car with the local authorities and pay registration tax.

VEHICLE REGISTRATION

PROCEDURE

DOCUMENTATION NEEDED

Supporting documents that need to be submitted for the registration are:

- proof of vehicle's roadworthiness (not older than 30 days), except for vehicles excluded from roadworthiness by law,
- proof of motor liability insurance,
- proof of paid ACT (annual circulation tax/road safety tax),
- documents required by relevant regulations (tax, customs fees, etc.),
- proof of payment of tariffs and other fees,
- identity card or passport,
- vehicle user's driving license (if the data cannot be obtained from official records).

Other documents to be provided are:

- **For new vehicles:** proof of ownership of the vehicle.
- **For used vehicles:** last Slovenian vehicle registration documents and proof of ownership change since the last registration of vehicle.
- **For vehicles purchased abroad:** last foreign vehicle registration documents, vehicle ownership certificate, a document showing the origin of certain components of the modified vehicle, if the vehicle's data differ from those written on the vehicle registration document due to these alterations.
- **For temporary registration of a vehicle:** last vehicle registration documents, proof of ownership changes since the last registration of vehicle, a document showing the origin of certain components of the modified vehicle, if the vehicle's data differ from those written on the vehicle registration document due to these alterations.

DOCUMENTATION OBTAINED

Vehicle registration includes:

- registration certificate (for the time of the validity of the technical examination and payment of all statutory obligations),
- registration plates with a prescribed number (as part of the identification which belongs to the owner of the vehicle).

WHERE TO APPLY

A vehicle can be registered at any administrative unit in Slovenia, organizations providing roadworthiness tests for motor vehicles or companies and individual private entrepreneurs who sell motor vehicles or trailers.

FEES

Registration information costs for a car with (maximum) 5 seats are around 135.61 EUR. Compulsory insurance must also be paid.

Service	Price
Technical check	33.96 EUR
Annual duty	62.00 EUR
Procedure	39.65 EUR
Total	135.61 EUR

INTERNATIONAL DRIVING LICENSE

Holders of a valid driving license issued by the authority of a foreign state may drive the same categories of motor vehicles in Slovenia for a year from the date of registering residence in Slovenia.

After 6 months, an application for replacement of the valid foreign driving license for a Slovenian driving license can be submitted (also driving theory test in Slovenia and medical test need to be passed).

Holders of driving licenses issued in the EU member states, Liechtenstein, Norway or Iceland have no time limitation defined and no theory driving test is necessary for replacing their foreign driving license for the Slovenian driving license.

PROCEDURE

DOCUMENTATION NEEDED

Beside the application for replacement of driving license, supporting documents need to be provided:

- original driving license,
- valid medical certificate,
- a 35 x 45mm photograph,
- proof of administrative fee (EUR 11.79) and driving license form (EUR 3.27) payment,
- proof of the individual's residence in the issuing country for at least six months prior to obtaining his original driving license there.

ADDITIONAL TRAINING PROGRAM

Individuals who have acquired a Slovenian driving license on the basis of a valid foreign driving license for categories A2, A or B less than a year ago, need to attend additional training (except if an individual completed a similar program in the country that issued his original license).

WHERE TO APPLY

Application for replacement of a driving license can be submitted at an administrative unit.

Practical driving test can be taken at any local driving school.

CAR INSURANCE

Slovene third party liability insurance is mandatory for all vehicles. The annual fee for this insurance is based upon the power of the vehicle's engine, measured in kilowatts.

EU citizens can insure their car in any country of the European Union. The insurance is valid throughout the EU.

BASIC ROAD RULES

Important basic road rules in Slovenia:

- **Speed limits** on various types of roads:
 - 130km/h – on motorways
 - 110km/h – on roads reserved for motor vehicles
 - 90km/h – on all other roads
 - 50km/h – on city/town/village roads
- Between 15th November and 15th March, motor vehicles and trailers in road traffic need to be fitted with prescribed **winter equipment**. Winter equipment is obligatory in all winter conditions.
- A person driving under the influence of alcohol, drugs or medicinal products may be held in police custody for a period of 6 to 12 hours and its driving license may be temporarily revoked. (The maximum blood alcohol concentration is 0.50 g of alcohol per kg of blood or 0.24 mg of alcohol per liter of exhaled air; with zero tolerance policy for beginners and professional drivers).
- Drivers and all passengers on seats equipped with safety belts need to use safety belts.

USEFUL INFORMATION

A toll sticker (vignette) is obligatory for the use of Slovenian motorways for vehicles (with a permissible maximum weight of up to 3,500kg) and motorcycles. Toll stickers can be purchased at gas stations, post offices, shopping centers and kiosks. Prices (in year 2016) for toll stickers are:

- Tool class (with VAT) - category 2A:
 - yearly vignette: 110 EUR,
 - monthly vignette: 30 EUR,
 - weekly vignette: 15 EUR.
- Tool class (with VAT) – category 2B:
 - yearly vignette: 220 EUR,
 - monthly vignette: 60 EUR,
 - weekly vignette: 30 EUR.
- Tool class (with VAT) – category 1A;
 - yearly vignette: 50 EUR,
 - half-year vignette: 30 EUR,
 - weekly vignette: 7.50 EUR.

Information of road conditions are available at **Traffic Information Centre for Public Roads** website.

PROCEDURE OF OBTAINING RS CITIZENSHIP

CONDITIONS

Citizenship of the Republic of Slovenia can be acquired if the following conditions are fulfilled:

- **the individual has been living in Slovenia for 10 years**, and during this period, for 5 years permanently (before the application was submitted),
- the individual **speaks Slovenian** language, at least on the basic level (which is proven with a certificate of a **successfully passed Slovenian language exam**).

Other conditions for the applicant:

- 18 years of age or more;
- released from previous citizenship or proof of intention to obtain a release if granted citizenship of the Republic of Slovenia;
- having means to provide material and social security for him/herself and persons to be supported;
- proof of non-conviction - a final judgment to an unconditional prison sentence, longer than three months, and no conditional prison sentence passed with a probation period longer than one year;
- residence in the Republic of Slovenia has not been annulled;
- admission to citizenship of the Republic of Slovenia does not represent a threat to public order, security or defense of the country;
- proof of paid tax liabilities;
- obtained oath to respect the free democratic constitutional order based on the Constitution of the Republic of Slovenia;

DOCUMENTATION NEEDED

Beside the application documents, a curriculum vitae and confirmations regarding all conditions need to be attached (Important: only originals or notarized copies are accepted).

WHERE TO APPLY

The application for citizenship of the Republic of Slovenia needs to be submitted at an administrative unit.

FEES

You have to pay the fee for the procedure in the amount of 185.7 EUR (for the citizenship) or 194.8 EUR (for the citizenship without a guarantee).



SOCIAL LIFE SLOVENIA



MOST POPULAR TURISTIC POINTS

LAKE BLEĐ

One of the most famous touristic points in Slovenia is Bled. It is a fairytale town in the middle of the mountains with a lake and an island with a church in the middle of it. You can visit the island by taking the special “pletna” boat or renting a boat and rowing to it by yourself.

Source: Depositphotos



LJUBLJANA

Ljubljana is the capital city of Slovenia, boasting with several cultural and historical treasures. Ljubljana’s biggest attraction is its historical part, filled with beautiful Renaissance, Baroque and Art Nouveau buildings, dotted with nice bars, pubs, and restaurants. It was awarded as the European green capital of 2016.

POSTOJNA CAVE

Postojna Cave is a network of 24 kilometer long underground passages, galleries and chambers. You can indulge the beauty of the most visited show cave in Europe, with its exceptional human fish, by foot or by electrical train.

PREDJAMA CASTLE

Predjama Castle is situated in the middle of a towering cliff, a mere 9 km from Postojna Cave. Magnificent and impregnable, it has been dominating the surrounding area, perched high up in the 123-metre high cliff for more than 800 years. It is listed among the Guinness World Records as the largest cave castle in the world.

PIRAN

Piran (Italian: Pirano) is a port town on the Slovenian coast, situated on a picturesque peninsula between the Gulf of Piran and the Strunjan bay. The proximity to the sea and the rich history mirrored in the architecture, with its magical scenes will leave you breathless.

VELIKA PLANINA

The herder's settlement is known as one of the few settlements of such size in Europe. Its distinctive typical architecture is the symbol of Velika planina. You can visit this magical place by foot or gondola and enjoy the untouched nature and its natural products, such as sour milk and typical lunch.

SOČA VALLEY

The Soča Valley region stretches from the Triglav National Park to Nova Gorica where the River Soča magically runs through. The area offers plenty of possibility for sport activities, such as rafting, hiking and skiing. There are also many historical sights, waterfalls as the most famous waterfall Slap Savica.

Source: Depositphotos



BUSINESS & PLEASURE IN SLOVENIA

Slovenia offers many opportunities for daily business trips and lunches, especially due to its small size, diversity and closeness to the capital city. **Combine your business obligations** (meeting, conference, presentations, visits of business partners, other) **with pleasure:** touristic activities that satisfy also the most exquisite tastes. There are many possibilities; some of them are presented in this section.

The following daily trips are close to the hotels, presented in Chapter 3. These hotels are carefully selected because of the possibilities for performing business activities at their premises: availability of conference and meeting rooms with all necessary equipment. If you are staying there for business reasons, these trips can be a good enrichment of the day.

CENTRAL REGION

LJUBLJANA CITY TOUR

You can take a half day guided trip around Ljubljana. There are many agencies offering private tourist guiding. They can show you the main tourist points, the old city center which has unique architectural appearance, the local market, take you to the castle and elsewhere. In addition, you can enjoy lunch in great Ljubljana restaurants and some other activities, such as a boat



trip on river Ljubljanica, visit a museum and so on. Recommended stay: Grand Hotel Union, Ljubljana Center. Source: Depositphotos

MORE INFORMATION AND USEFUL LINKS

- *Ljubljana info* (Url: www.visitljubljana.com/en/visitors/tours-and-trips/).
- *Union Hotel* (Url: www.union-hotels.eu/en/grand-hotel-union/).

THE GORENJSKA REGION

RADOVLJICA AND BLED

One of the most popular attractions in Slovenia is Bled Lake and its island in the middle. Therefore, it is a great opportunity for a half day business trip. We recommend the beginning at the Museum Lectar, only 5 minutes away, where you can see in person how the traditional LECT heart is made and where you can have a delicious lunch.

After lunch, you can visit Lake Bled and take the boat »pletna« to visit the church on the island (do not forget to ring the bell for good luck). After that, you should try Bled's famous dessert called Blejska kremšnita or Bled cream cake. **Recommended stay:** Hotel Toplice, Bled or Hotel Jezero, Bohinj. Source: Depositphotos



MORE INFORMATION AND USEFUL LINKS

- *Museum and restaurant Lectar (Url: www.lectar.com/).*
- *Slovenia info (Url: www.slovenia.info/en).*
- *Hotels (Url: www.sava-hotels-resorts.com and www.hotel-jezero.si/en/index.php).*

COAST REGION

THE SLOVENIAN KARST

Karst or Kras region, which is quite close to Ljubljana, offers many possibilities for daily trips. You can visit Škocjan caves, go for lunch in a traditional Karst restaurant and try traditional local food, such as the famous Karst dry-cured ham. After that, you can visit Lipica and its white premium horses "Lipizzaners". To end the perfect day, you can visit the 150-year-old vine cellar in Sežana and taste different types of local premium wine. You can combine it also with a carriage ride. **Recommended stay:** Hotels Bernardin or LifeClass on the Slovenian coast.

MORE INFORMATION AND USEFUL LINKS

- *Lipica info (Url: www.lipica.org/en/).*
- *The Škocjan caves (Url: www.park-skocjanske-jame.si/en).*
- *Kras (Url: vinakras.si/ and www.visitkras.info/en/packages/).*
- *Slovenia info (Url: www.slovenia.info/en).*
- *LifeClass Hotels (Url: www.lifeClass.net/si/).*

COAST AND SALT PANS

A day escape to the coast offers you and your business partners many activities. You can visit the Sečovlje Salina Nature Park, where you can visit the Museum of Salt-making, which shows the traditional medieval method of producing salt. Later, you can visit Piran, a romantic old city, where you can have lunch in a local old restaurant and go wine



tasting to local wine cellars. There are also other interesting places to visit, such as Strunjan Cliff, Ankaran Shells, an oil processing touristic farm or go on a ship tour along the coastline. You can also combine the coast trip with activities on Karsts, because these areas are very close to each other. **Recommended stay:** Bernardin or LifeClass hotels on the Slovenian Coast. Source: Depositphotos

MORE INFORMATION AND USEFUL LINKS

- *Slovenia info* (Url: www.slovenia.info/en).
- *Sečovlje Salina Nature Park* (Url: www.kpss.si/en/intro).
- *LifeClass Hotels* (Url: www.lifeclass.net/si/).

PODRAVSKA REGION

MARIBOR AND SURROUNDINGS

Maribor is the second biggest town in Slovenia, so it offers many activities. You can go for a walk through the centre and the old part of the town - Lent, which is along the river Drava and is known by the world's oldest wine. There you can enjoy lunch and later a walk on Kalvaria – a hill with 455 stoned steps with a magnificent view of Maribor. Everything is in half to one-hour walking distance. If you do not like steps, you can choose Pohorje hill, known for Zlata Lisica skiing competition (the Golden Fox) and take the gondola to the top of the hill.

Maribor surroundings are known for the wine tradition, so you also can explore that part of it. For example, just half on hour away, there is a wine path with a good restaurant and a beautiful view of the heart-shaped road.

Recommended stay: Grand Hotel Primus.

Source: Depositphotos



MORE INFORMATION AND USEFUL LINKS

- *Maribor – Pohorje tourism* (Url: <https://maribor-pohorje.si/best-choice.aspx>).
- *Hotels* (Url: www.sava-hotels-resorts.com).

POMURSKA REGION

In Prekmurje, you can start your trip at the love island and its Babic mill in Veržej - the last still preserved floating mill on the Mura River or take the Mura Ferry through the river. Later, you can visit Filovci village, known for its pottery. There are many local tourist farms which offer lunches, so do not forget to try the famous "gibanica" dessert. Prekmurje is also known for pumpkin seed oil, so do not be surprised to see pumpkins fields all around you. If you prefer sport activities, you can choose a relaxing walk to the meeting point of the four countries. **Recommended stay:** Hotel Radin or Hotel Livada Prestige.

MORE INFORMATION AND USEFUL LINKS

- *Slovenia info* (Url: www.slovenia.info/en).
- *Island of Love tourism* (Url: www.izakovci.si/index.php?lang=&option=first_page).
- *Hotels* (Url: www.sava-hotels-resorts.com).

SAVINJSKA REGION

ROGAŠKA SLATINA

The area of Rogaška Slatina is an area of diversity. You can go on a day trip to Rogaška Glassworks, which is one of the best known brands in the world. Their touristic tour will show you how glass is made. Rogaška Slatina offers many premium wines, so you can go wine tasting in their local wine cellars. After lunch, you can visit Paviljon Kaktej (The Pavilion of Cacti) to see the cactus collection and go for a walk through Rogaška Slatina, which is known for mineral water, healthy water springs and many wellness spa centers. **Recommended stay:** Rimske Terme business Wellness & Spa resort or Grand Hotel Donat Superior Rogaška. Source: Depositphotos



MORE INFORMATION AND USEFUL LINKS

- *Rogaška Slatina tourism* (Url: www.rogaska-tourism.com/en/Default.aspx).
- *Slovenia information's* (Url: www.slovenia.info/en).
- *Hotels* (Url: www.ghdonat.com and www.rimske-terme.si/en).

OLIMJE

You can enjoy a half day trip from Terme Olimje to the Chocolate shop and Monastery Olimje, which are close to each other. After that, we recommend going to Jelenov Greben, known for deer and a delicious restaurant on top.

If you want to expand your trip, you can visit a wine cellar and taste different types of local wines. Because this is a wine-growing area, you will hear many interesting stories.

Recommended stay: Terme Olimia.

MORE INFORMATION AND USEFUL LINKS

- *Restaurant and park Jelenov Greben (Url: www.jelenov-greben.si/).*
- *Monetary Olimje (Url: www.olimje.net/index.php/en/).*
- *Chocolate shop Olimje (Url: cokoladnica-olimje.si/?lang=en).*
- *Land of fairytales and fantasy Lodge at Witch (Url: <http://www.enter-point.com/sl/land-offairytales>).*
- *Hotels (Url: www.terme-olimia.com).*

SOUTH EAST REGION

KOSTANJEVICA NA KRKI AND REPNICAS

Dolenjska is approximately one hour away from Ljubljana. You can visit Kostanjevica na Krki, a city surrounded by river Krka, visit its monastery and Forma Viva gallery. After lunch, you can go to the half on hour remoted Brežice and visit the Viteška hall, with its unique frescoes and "repnicas" in Bizeljsko, where in the past, farmers would store their home produced food. Bizeljsko is also known for wine tourism. **Recommended stay:** Hotel Balnea, Hotel Vitarium or Terme Paradiso.

MORE INFORMATION AND USEFUL LINKS

- *Forma Viva gallery (Url: www.galerija-bj.si/en/forma-viva/).*
- *Discover Brežice – Repnicas and Viteška hall (Url: www.discoverbrezice.com/EN/).*
- *Hotels (Url: www.terme-krka.com and www.paradiso.si).*

GORIŠKA REGION

Goriška Brda is a very popular touristic location. There are different possibilities for daily trips. We recommend visiting the Solkan Bridge – the biggest railway stone bridge in the world. After that, you may visit beautiful vineyards and small cities, namely Gonjače, Biljane (where a Slovenian popular TV show was filmed), Dobrovo (beautiful castle) or Šmartno. After a "briški" lunch (Tourist Farm Belica or Restaurant Kobjeglava), we recommend to visit local winemakers or fruit growers, where you can taste different types of Slovenian traditional wines.





Recommended stay and food: Apartments Belica in Goriška Brda, other smaller apartments in Goriška Brda or LifeClass hotels on the coast (about 30 minutes away). Source: Depositphotos

FESTIVALS & EVENTS

When speaking about events and festivals in different times of the year, Slovenia can offer great diversity.

LJUBLJANA

MUSIC AND THEATER SHOWS

The world's greenest capital city offers many bars and restaurants in the old city center where you can enjoy concerts, good food and drinks, especially in vibrant summer nights. There are many different events throughout the year.

Most concerts are organized in **Križanke** and bigger ones in **Stožice Stadium**. You can buy tickets on Eventim portal, where almost all concerts in Slovenia are posted. In summer time, there is **Festival Ljubljana** where a great number of different performers present themselves.

If you like live performances, it is best to visit **SNG opera and balet Ljubljana** or **Drama**, but choose the shows carefully, as they are mostly performed only in Slovenian language, but some also have English subtitles.

In summer, there are organized **Traditional Slovenian evenings** (almost every day), which are great if you want to experience local culture, music and food.

MORE INFORMATION AND USEFUL LINKS

- Visit Ljubljana (Url: www.visitljubljana.com/en/visitors/events/).
- Ljubljana festival (Url: www.ljubljanafestival.si/en/).
- SNG opera and balet Ljubljana (Url: www.opera.si/en/).
- Drama (Url: www.en.drama.si/).
- Eventim (Url: www.eventim.si/en/?).

SPORT ACTIVITIES

Ljubljana is known for its **Ljubljana Marathon**. At this marathon, thousands of people meet every year. There are also many other sport possibilities inside and outside. You can walk up the hill called **Rožnik** in Ljubljana or walk the 32.5 long **path of Remembrance and Comradeship** ("Pot ob Žici") around Ljubljana. You can also choose one of many organized inside sport activities (for example swimming in Tivoli Park pools, etc.).

MORE INFORMATION AND USEFUL LINKS

- Ljubljana Marathon (Url: www-ljubljanskimaraton.si/en/).
- Pot ob žici (Url: <http://www.pohod.si/>).

FAIRS, FESTIVALS AND MARKETS

Ljubljana offers many markets throughout the year. The **food market** is open almost every day, offering seasonal home grown food. Every Friday, from March to October, there is also special food market – **Open kitchen**, where Slovenian restaurants present themselves and prepare food from different parts of the world.

In Ljubljana, exhibitions and fairs are organized often. Most fairs take place at Gospodarsko razstavišče. Source: Depositphotos



MORE INFORMATION AND USEFUL LINKS

- *Odperta kuhna* (Url: <http://www.odprtakuhna.si/en/>).
- *Gospodarsko razstavišče* (Url: <http://www.ljubljanafair.com/>).

OTHER CITIES

MUSIC AND THEATER SHOWS

In Maribor, the second biggest city in Slovenia, theater shows are performed at the **Slovenian National theatre** (Drama and opera balet) and **Narodni dom Maribor**.

There are a lot of music festivals throughout the year, for example, Maribor hosts the internationally known **Festival Lent** in the end of June, with different types of music and performers; in June Brežice organizes the **BMM Festival** with popular Balkan and Slovenian singers. It is best to check a Slovenian tourist site for programs and current events.

We have to mention **Ptuj Carnival** which happens every year in February. A lot of traditional masks from all over Slovenia present themselves, especially the most popular "Kurent" mask, to celebrate the end of winter.

MORE INFORMATION AND USEFUL LINKS

- *SNG Maribor* (Url: <http://www.sng-mb.si/en/>).
- *Festival Lent* (Url: <http://www.festival-lent.si/en/>).
- *Ptuj Carneval* (Url: <http://en.kurentovanje.net/>).

SPORT ACTIVITIES

Many recognized international sport events and rich geographical diversity offer a number of possibilities for recreation and also professional training.

Slovenia has well developed and equipped sports infrastructure, a wide offer of sport activities (for individuals and team sports) and numerous trails through the nature and cities.

For example, there are a few other marathons organized in Slovenia, such as the **Three hearts marathon**, cycling marathons and others.

Slovenia also organizes big sport competitions, where you can cheer for your favorite athletes. For example, the world known **Planica – FIS Ski Jumping World Cup** and **Golden Fox – FIS Ski World Cup for Women**.

MORE INFORMATION AND USEFUL LINKS

- *Three hearts marathon (Url: <https://www.maraton-radenci.si/en>).*
- *Planica (Url: <http://www.planica.si/jumps>).*
- *Golden Fox (Url: <http://www.goldenfox.org/>).*

FAIRS, FESTIVALS AND MARKETS

Around Slovenia, there are a few theme fairs and festivals, for example:

- Celje: There are a few fairs organized throughout the year.
- Goriška Brda: **The Cherry Festival** (June).
- Kozjansko park – **Kozjansko Apple Festival** (October).
- Idrija: **Idrija Lace Festival** – Traditional Slovenian lace (June).
- Koper: **Sweet Istria** – A festival of desserts and sweet products (September).
- Bohinj: **Cow's Ball** (September).
- Murska Sobota: **Soboški dnevi** (June).
- Bela Krajina: **Jurjevanje** – Traditional Slovenian music and dance (June).

MORE INFORMATION AND USEFUL LINKS

- *Celje fair (Url: <http://www.ce-sejem.si/en>).*
- *The Cherry Festival (Url: <http://praznikcesenj.si/>).*
- *Kozjansko Apple Festival (Url: http://kozjanski-park.si/?page_id=1911&lang=en).*
- *Sweet Istria (Url: www.sladka-istra.si/en/).*
- *Idrija Lace Festival (Url: www.festivalidrijskecipke.si/en).*
- *Soboški dnevi (Url: <http://soboskidnevi.si/>).*

USEFUL LINKS

MAIN INSTITUTIONS FOR FOREIGNERS

- Directorate for Economic Diplomacy (Url: www.mzz.gov.si).
- E- Administration office - eUPRAVA (Url: <https://e-uprava.gov.si/en>).
- Employment Service of Slovenia (Url: <http://english.ess.gov.si/>).
- Slovenian representation abroad - Ministry of Foreign Affairs (Url: www.mzz.gov.si/en/representation_abroad).
- The Health Insurance Institute of Slovenia (Url: <http://www.zzzs.si/indexeng.html>).

MAIN STATISTICAL INSTITUTIONS

- Statistical office – SURS (Url: www.stat.si).
- Institute of Macroeconomic Analysis and Development UMAR (Url: www.umar.si).

FINANCE

- Bank of Slovenia (Url: www.bsi.si).
- Central Securities Clearing Corporation (Url: www.kdd.si).
- Financial Administration (Url: www.fu.gov.si).
- Ljubljana Stock Exchange (Url: www.ljse.si).
- The Ministry of Finance (Url: www.mf.gov.si).
- Security Market Agency (Url: www.atvp.si).
- SID bank Inc. (Url: www.sid.si).

BUSINESS

- Agency for Public Legal Records and Related Services – AJPES (Url: www.ajpes.si).
- Slovenia Business Point (Url: www.eugo.gov.si).
- Chamber of Commerce and Industry of Slovenia (Url: www.gzs.si).
- Chamber of Craft and Small business of Slovenia (Url: www.ozs.si).
- Slovenian Intellectual Property Office – SIPO (Url: www.uil-sipo.si).

TOURISM

- The official travel guide by the Slovenian tourist board (Url: www.slovenia.info).

OTHER

- Human Rights Ombudsman of the Republic of Slovenia (Url: www.varuh-rs.si).
- Legal Information System of the Republic of Slovenia (Url: <http://www.pisrs.si/Pis.web/>).
- Traffic Information Centre (Url: <http://www.promet.si>).

THE NEXT STEP TO START BUSINESS / LIVING IN SLOVENIA

The **information provided are general** and do not include many exceptions, which are connected to a specific case, business or other. Content is based on more than 10 years of experience of our professionals in the fields of accounting, law, business consulting and HRM.

For more information about **your specific case**, please **contact our support team**. You can contact us via telephone/Viber +386 (0)41 710 954; we are also available via e-mail info@2slovenia.eu.

We are looking forward to talking to you!

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Investment is co-financed by the Republic of Slovenia and the European Union under the European Regional Development Fund



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www.2slovenia.eu