I created a Holding AS in Norway, i put the minimum required 30,000 as its capital, now it is in my bedriftskonto. I am now creating a daughter operating company for it, can I use this 30,000 as the capital of the daughter compnay?

I'll look up the relevant rules in the Norwegian Companies Act (aksjeloven) to answer this.

Used 12 tools, loaded tools

Short answer: Yes. Holding AS can use the 30,000 kr in its account to pay the share capital (aksjekapital) of the subsidiary. Share capital is not cash that has to stay frozen in the bank. It is an equity figure on the balance sheet. Once Holding AS was registered, the money became the company's to use, including to buy shares in a subsidiary. There are a few conditions, covered below.

Legal basis

The minimum capital rule doesn't lock up the cash. Aksjeloven § 3-1 only says a company must have share capital of at least 30,000 kr. The cash rule in § 2-18 applies at one point in time: the contribution must be *"ytet fullt ut"* (paid in full) before the company is reported to the Foretaksregisteret. Nothing in these provisions requires the money to remain in the account afterwards.

What happens in Holding AS's books. Holding pays 30,000 kr of cash and receives shares in the subsidiary worth 30,000 kr. The asset changes form, but Holding's equity stays at 30,000 kr. This is an investment by the company, not a payment out to you as shareholder.

Requirements for doing it correctly:

- **Holding AS must be the founder and subscriber (stifter) of the subsidiary, not you personally.** The money must go from Holding's business account to the subsidiary's own account.
- **The subsidiary's payment needs confirmation.** Under § 2-18 second paragraph, a cash contribution can be confirmed by a bank (finansforetak), a lawyer (advokat), a state-authorised accountant (statsautorisert regnskapsfører) or an auditor (revisor).
- **The decision belongs to Holding's board.** Management of the company is the board's job (§ 6-12). Even if you are the only board member, write a short board resolution (styrevedtak) approving the investment.

The main catch: Holding must stay financially sound. § 3-4 requires the company to have equity *and* liquidity that is *"forsvarlig"* (sound) at all times, given its risk and size. If Holding sends all 30,000 kr to the subsidiary, it has 0 kr left for its own running costs: bank fees, accounting, and the annual accounts filing. If liquidity is not sound, the board has a duty to act under § 3-5. The usual fix is for you to lend Holding a small amount, or to keep some cash back.

Facts that could change the answer

- **Did Holding pay its own founding costs out of the 30,000 kr?** § 2-5 lets a company pay its founding expenses (stiftelsesutgifter), such as the registration fee, out of the share contribution. If that happened, Holding has less than 30,000 kr. It then cannot fund the subsidiary's full 30,000 kr minimum without extra money, for example a loan from you.
- **Does Holding's stated business purpose (virksomhet) in its articles (vedtekter) cover owning shares in other companies?** For a holding company it normally does, but check.

Case law

I found no Supreme Court decision on this exact question. The decisions citing § 3-4 concern board liability, for example HR-2025-1171-A and HR-2022-1148-A. The second is titled as being about a parent company paying a subsidiary's legal costs. I have only seen their titles, not read them. The court's own page has the full text.

Changes to the law

Some adopted amendments to aksjeloven are waiting to take effect on a date the King has not yet set. They touch §§ 3-8, 8-10, 6-18 and chapters 16–17 (via LOV-2025-06-20-106 and LOV-2026-06-19-48). None of them affects §§ 2-18, 3-1 or 3-4. I found no adopted changes relevant to your question (Lovdata snapshot 29 Oct 2026).

Uncertainties and what I couldn't check

- **Tax:** the tax treatment of the parent–subsidiary structure (fritaksmetoden) was not checked.
- **Commentary and lower courts:** legal commentary and lower-court decisions are not in these retrieved sources.
- **Forarbeider:** Prop. 148 L (2010–2011), which lowered the minimum to 30,000 kr, was checked only for its note on § 3-1. That note only confirms the amount.

Sources

- Aksjeloven § 2-5: founding costs paid by the company
- Aksjeloven § 2-18: full payment before registration, and who can confirm it
- Aksjeloven § 3-1: minimum share capital of 30,000 kr
- Aksjeloven § 3-4: sound equity and liquidity
- Aksjeloven § 3-5: board's duty to act if equity is lost
- Aksjeloven § 6-12: board manages the company
- Prop. 148 L (2010–2011)
- HR-2025-1171-A, HR-2022-1148-A (titles only, not read)

I'm not a lawyer. This is information from the retrieved sources, not legal advice. The bank, lawyer or accountant who confirms the subsidiary's capital will usually check the setup as part of that. For broader advice, you can find a company-law lawyer via Advokatenhjelperdeg. One of the general guidance links failed its last automated check, so start from that site's front page if a deeper link doesn't work.

45 minutes ago

Ask Claude your own question