

Liechtenstein

A. Progress in the implementation of the minimum standard

Liechtenstein has 21 tax agreements in force as reported in its response to the Peer Review questionnaire. Sixteen of those agreements comply with the minimum standard.

Liechtenstein signed the MLI in 2017 and deposited its instrument of ratification on 19 December 2019. The MLI entered into force for Liechtenstein on 1 April 2020. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Liechtenstein has not listed its agreement with Switzerland under the MLI but has signed a bilateral complying instrument with respect to its agreements with Germany and Switzerland.

Liechtenstein is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹²

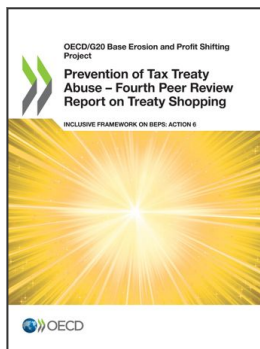
B. Conclusion

No jurisdiction has raised any concerns about their agreements with Liechtenstein.

Summary of the jurisdiction response – Liechtenstein

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Andorra	No	Yes MLI	PPT
2	Austria	Yes other		PPT
3	Czech Republic	Yes MLI		PPT
4	Georgia	Yes MLI		PPT
5	Germany	No	Yes other	PPT
6	Guernsey	Yes MLI		PPT
7	Hong Kong (China)	No	Yes MLI	PPT
8	Hungary	No	Yes MLI	PPT
9	Iceland	Yes other		PPT
10	Jersey	Yes other		PPT
11	Lithuania	Yes other		PPT
12	Luxembourg	Yes MLI		PPT
13	Malta	Yes MLI		PPT
14	Monaco	Yes other		PPT
15	Netherlands	Yes other		PPT
16	San Marino	Yes MLI		PPT
17	Singapore	Yes MLI		PPT
18	Switzerland	No	Yes other	PPT
19	United Arab Emirates	Yes MLI		PPT
20	United Kingdom	Yes MLI		PPT
21	Uruguay	Yes MLI		PPT

¹¹² For its agreements listed under the MLI, Liechtenstein is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Liechtenstein”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/25c8a1c3-en>

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