

# 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. Twenty 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 is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>98</sup>

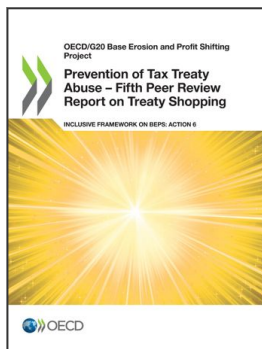
## B. Conclusion

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	Yes MLI		PPT
2	Austria	Yes other		PPT
3	Czech Republic	Yes MLI		PPT
4	Georgia	Yes MLI		PPT
5	Germany	Yes other		PPT
6	Guernsey	Yes MLI		PPT
7	Hong Kong (China)	No	Yes MLI	PPT
8	Hungary	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	Yes other		PPT
19	United Arab Emirates	Yes MLI		PPT
20	United Kingdom	Yes MLI		PPT
21	Uruguay	Yes MLI		PPT

<sup>98</sup> 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 – Fifth Peer Review Report on Treaty Shopping**

### **Inclusive Framework on BEPS: Action 6**

**Access the complete publication at:**

<https://doi.org/10.1787/9afac47c-en>

#### **Please cite this chapter as:**

OECD (2023), “Liechtenstein”, in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/3734d6b4-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.