

Liechtenstein

A. Progress in the implementation of the minimum standard

Liechtenstein has 19 tax agreements in force, as reported in its response to the Peer Review questionnaire. Four of those agreements, the agreements with Austria, Iceland, Jersey and Monaco, comply with the minimum standard.

Liechtenstein signed the MLI in 2017, listing 15 tax agreements.

Liechtenstein is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹⁰

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

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

Summary of the jurisdiction response – Liechtenstein

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Andorra	No	N/A	Yes	N/A	
2	Austria	Yes	PPT alone	N/A	N/A	
3	Czech Republic	No	N/A	Yes	N/A	
4	Georgia	No	N/A	Yes	N/A	
5	Germany	No	N/A	Yes	N/A	
6	Guernsey	No	N/A	Yes	N/A	
7	Hong Kong (China)	No	N/A	Yes	N/A	
8	Hungary	No	N/A	Yes	N/A	
9	Iceland	Yes	PPT alone	N/A	N/A	
10	Jersey	Yes	PPT alone	N/A	N/A	
11	Luxembourg	No	N/A	Yes	N/A	
12	Malta	No	N/A	Yes	N/A	
13	Monaco	Yes	PPT alone	N/A	N/A	
14	San Marino	No	N/A	Yes	N/A	
15	Singapore	No	N/A	Yes	N/A	
16	Switzerland	No	N/A	Yes	N/A	
17	United Arab Emirates	No	N/A	Yes	N/A	
18	United Kingdom	No	N/A	Yes	N/A	
19	Uruguay	No	N/A	Yes	N/A	



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