

Liechtenstein

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2017. Liechtenstein also allowed MNE Groups to file a CbC report on a voluntary basis, for reporting fiscal years commencing between 1 January 2016 and 31 December 2016.

Consolidated group revenue threshold: CHF 900 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

Liechtenstein confirms that its rules have not changed and continue to be applied effectively. Liechtenstein continues to meet all terms of reference.¹

The exchange of information framework

Liechtenstein made some exchanges of CbC reports after the deadline. This was caused by a technical fault which has since been resolved and so no recommendation is required.

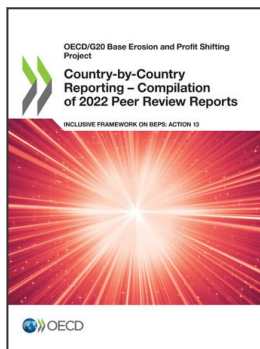
Liechtenstein confirms that its rules have not changed and continue to be applied effectively. Liechtenstein continues to meet all terms of reference.

Appropriate use of CbC reports

Liechtenstein confirms that its rules have not changed and continue to be applied effectively. Liechtenstein continues to meet all terms of reference.

Note

¹ Liechtenstein's 2017/2018 peer review included a general monitoring point to ensure that legislation setting out local filing requirements is not interpreted as applying to situations where there is no current international agreement between Liechtenstein and the residence jurisdiction of the Ultimate Parent Entity (which is not permitted under the terms of reference). This monitoring point remains in place.



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