

Translation of Liechtenstein Law

Disclaimer

English is not an official language of the Principality of Liechtenstein. This translation is provided for information purposes only and has no legal force. The contents of this website have been compiled with the utmost care to reflect the current situation and the current state of knowledge. However, the provider of this website cannot accept any liability if any of its contents should be found to be inaccurate, incomplete or out of date.

English title:	Ordinance of 20 December 2016 on the International Automatic Exchange of Country-by-Country Reports of Multinational Enterprise Groups (CbC Ordinance)
Original German title:	Verordnung vom 20. Dezember 2016 über den internationalen automatischen Austausch länderbezogener Berichte multinationaler Konzerne (CbC-Verordnung)
Serial number (LR-Nr.):	355.1
First published:	1 January 2017
First publication no. (LGBl-Nr.):	2016-510
Last amended:	1 December 2017
Date of last amendment - publication no. (LGBl-Nr.):	2017-331
Translation date:	8 March 2018

Liechtenstein Legal Gazette

2016

No. 510

published on 23. December 2016

Ordinance
of 20 December 2016
**on the International Automatic Exchange of
Country-by-Country Reports of
Multinational Enterprise Groups (CbC
Ordinance)**

On the basis of Article 27 of the Law of 4 November 2016 on the International Automatic Exchange of Country-by-Country Reports of Multinational Enterprise Groups (CbC Act), Legal Gazette 2016 No. 502, the Government decrees:

Art. 1

Object and designations

- 1) In implementation of the CbC Act this Ordinance sets out specific details regarding:
- a) the partner jurisdictions (Article 1 paragraph 1 and Article 2 paragraph 1 subparagraph n of the CbC Act);
 - b) the content of a CbC report (Article 2 paragraph 1 subparagraph m of the CbC Act).
- 2) The designations used in this Ordinance to denote persons and functions include persons of male and female gender.

Art. 2

Partner jurisdictions

The partner jurisdictions in the sense of the CbC Act are listed in the Annex.

Art. 3

Content of a CbC report

The CbC report shall contain the information set out in Annex III of the OECD's Final Report to BEPS Action 13 (Transfer Pricing Documentation and Country-by-Country Reporting), and shall be prepared in accordance with the Country-by-Country Reporting XML Schema of the OECD, as amended ¹.

Art. 4

Entry into force

This Ordinance shall enter into force on 1 January 2017 and shall apply for the first time to reporting fiscal years beginning on or after 1 January 2017.

Princely Government:
signed *Adrian Hasler*
Head of the Princely Government

¹ The documents are accessible under www.oecd.org or available at the Fiscal Authority.

Annex ²
(Art. 2)

List of partner jurisdictions

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable Agreement³
1.	Argentina	1. January 2017	AR	MAC/MCAA
2.	Australia	1. January 2017	AU	MAC/MCAA
3.	Belgium	1. January 2017	BE	MAC/MCAA
4.	Belize	1. January 2018	BZ	MAC/MCAA
5.	Bermuda	1. January 2017	BM	MAC/MCAA
6.	Brazil	1. January 2017	BR	MAC/MCAA
7.	Cayman Islands	1. January 2018	KY	MAC/MCAA
8.	Chile	1. January 2017	CL	MAC/MCAA
9.	China	1. January 2017	CN	MAC/MCAA
10.	Costa Rica	1. January 2017	CR	MAC/MCAA
11.	Curaçao	1. January 2017	CW	MAC/MCAA
12.	Denmark	1. January 2017	DK	MAC/MCAA
13.	Germany	1. January 2017	DE	MAC/MCAA
14.	Estonia	1. January 2017	EE	MAC/MCAA
15.	Finland	1. January 2017	FI	MAC/MCAA
16.	France	1. January 2017	FR	MAC/MCAA
17.	Georgia	1. January 2017	GE	MAC/MCAA
18.	Greece	1. January 2017	GR	MAC/MCAA
19.	Guernsey	1. January 2017	GG	MAC/MCAA

² Annex amended by [Legal Gazette 2017 No. 331](#).

³ MAC (Convention on Mutual Administrative Assistance in Tax Matters, [Legal Gazette 2016 No. 397](#)); MCAA (Multilateral Competent Authority Agreement on the exchange of Country-by-Country Reports, [Legal Gazette 2016 No. 512](#)).

20.	India	1. January 2017	IN	MAC/MCAA
21.	Indonesia	1. January 2017	ID	MAC/MCAA
22.	Ireland	1. January 2017	IE	MAC/MCAA
23.	Iceland	1. January 2017	IS	MAC/MCAA
24.	Isle of Man	1. January 2017	IM	MAC/MCAA
25.	Israel	1. January 2017	IL	MAC/MCAA
26.	Italy	1. January 2017	IT	MAC/MCAA
27.	Japan	1. January 2017	JP	MAC/MCAA
28.	Jersey	1. January 2017	JE	MAC/MCAA
29.	Canada	1. January 2017	CA	MAC/MCAA
30.	Columbia	1. January 2017	CO	MAC/MCAA
31.	Croatia	1. January 2017	HR	MAC/MCAA
32.	Latvia	1. January 2017	LV	MAC/MCAA
33.	Lithuania	1. January 2017	LT	MAC/MCAA
34.	Luxembourg	1. January 2017	LU	MAC/MCAA
35.	Malaysia	1. January 2017	MY	MAC/MCAA
36.	Malta	1. January 2017	MT	MAC/MCAA
37.	Mauritius	1. January 2018	MU	MAC/MCAA
38.	Mexico	1. January 2017	MX	MAC/MCAA
39.	New Zealand	1. January 2017	NZ	MAC/MCAA
40.	Netherlands	1. January 2017	NL	MAC/MCAA
41.	Nigeria	1. January 2017	NG	MAC/MCAA
42.	Norway	1. January 2017	NO	MAC/MCAA
43.	Austria	1. January 2017	AT	MAC/MCAA
44.	Pakistan	1. January 2018	PK	MAC/MCAA
45.	Poland	1. January 2017	PL	MAC/MCAA
46.	Portugal	1. January 2017	PT	MAC/MCAA
47.	Republik of Ko- rea (South)	1. January 2017	KR	MAC/MCAA
48.	Russia	1. January 2018	RU	MAC/MCAA
49.	Sweden	1. January 2017	SE	MAC/MCAA

50.	Switzerland	1. January 2018	CH	MAK/MCAA
51.	Senegal	1. January 2017	SN	MAK/MCAA
52.	Singapore	1. January 2017	SG	MAK/MCAA
53.	Slovakia	1. January 2017	SK	MAK/MCAA
54.	Slovenia	1. January 2017	SI	MAK/MCAA
55.	Spain	1. January 2017	ES	MAK/MCAA
56.	South Africa	1. January 2017	ZA	MAK/MCAA
57.	Czech Republic	1. January 2017	CZ	MAK/MCAA
58.	Turks- and Caicos Islands	1. January 2018	TC	MAK/MCAA
59.	Hungary	1. January 2017	HU	MAK/MCAA
60.	Uruguay	1. January 2017	UY	MAK/MCAA
61.	United Kingdom	1. January 2017	GB	MAK/MCAA
62.	Cyprus	1. January 2017	CY	MAK/MCAA