

## Translation of Liechtenstein Law

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<b>English title:</b>	Ordinance of 20 December 2016 on the International Automatic Exchange of Country-by-Country Reports of Multinational Enterprise Groups (CbC Ordinance)
<b>Original German title:</b>	Verordnung vom 20. Dezember 2016 über den internationalen automatischen Austausch länderbezogener Berichte mulinationaler Konzerne (CbC-Verordnung)
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# Liechtenstein Legal Gazette

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), including permanent non-reciprocal jurisdictions;<sup>1</sup>
  - b) the content of a CbC report (Article 2 paragraph 1 subparagraph m of the CbC Act).
- 2) The designations of persons used in this Ordinance shall be understood to mean all persons regardless of their gender, unless the designations of persons refer expressly to a specific gender.<sup>2</sup>

<sup>1</sup> Art. 1 para. (1) (a) amended by LGBL. 2021 No. 371.

<sup>2</sup> Art. 1 para. (2) amended by LGBL. 2024 No. 401.

## Art. 2

*Partner jurisdictions and permanent non-reciprocal jurisdictions<sup>3</sup>*

- 1) The partner jurisdictions in the sense of the CbC Act are listed in the Annex.
- 2) The Annex also contains additional information if a partner jurisdiction pursuant to paragraph 1 qualifies as a permanent non-reciprocal jurisdiction. The following provisions are applicable for permanent non-reciprocal jurisdictions:<sup>4</sup>
  - a) The CbC report pursuant to Article 2 paragraph 1 subparagraph m of the CbC Act must refer to all constituent entities pursuant to Article 2 paragraph 1 subparagraph d of the CbC Act, irrespective of the jurisdiction in which they are resident (partner jurisdiction or non-partner jurisdiction, reciprocal jurisdiction or permanent non-reciprocal jurisdiction).
  - b) Partner jurisdictions in which at least one constituent entity is resident must be included as receiving country of a CbC report (Element “ReceivingCountry”). Permanent non-reciprocal jurisdictions are not to be included as receiving country of a CbC report.

## 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.<sup>5</sup>

## 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.

<sup>3</sup> Art. 2 subject heading amended by LGBI. 2021 No. 371.

<sup>4</sup> Art. 2 para. (2) inserted by LGBI. 2021 No. 371.

<sup>5</sup> The documents are accessible under [www.oecd.org](http://www.oecd.org) or available at the Fiscal Authority.

The Government:  
signed *Adrian Hasler*  
Prime Minister

**Annex<sup>6</sup>**  
(Art. 2)

**List of partner jurisdictions**

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement <sup>7</sup>	Permanent non-reciprocal jurisdiction
1.	Albania	1 January 2025	AL	MAC/MCAA	No
2.	Andorra	1 January 2018	AD	MAC/MCAA	No
3.	Anguilla	1 January 2020	AI	MAC/MCAA	Yes
4.	Antigua and Barbuda	1 January 2026	AG	MAC/MCAA	No
5.	Argentina	1 January 2017	AR	MAC/MCAA	No
6.	Armenia	1 January 2026	AM	MAC/MCAA	No
7.	Aruba	1 January 2021	AW	MAC/MCAA	No
8.	Azerbaijan	1 January 2022	AZ	MAC/MCAA	No
9.	Australia	1 January 2017	AU	MAC/MCAA	No
10.	Bahamas	1 January 2020	BS	MAC/MCAA	Yes
11.	Bahrain	1 January 2021	BH	MAC/MCAA	Yes
12.	Barbados	1 January 2023	BB	MAC/MCAA	No
13.	Belgium	1 January 2017	BE	MAC/MCAA	No
14.	Belize	1 January 2018	BZ	MAC/MCAA	No
15.	Bermuda	1 January 2017	BM	MAC/MCAA	Yes
16.	Botswana	1 January 2026	BW	MAC/MCAA	No
17.	Brazil	1 January 2017	BR	MAC/MCAA	No

<sup>6</sup> Annex amended by LGBL. 2025 No. 536.

<sup>7</sup> MAC (Convention on Mutual Administrative Assistance in Tax Matters, LGBL. 2016 No. 397); MCAA (Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports, LGBL. 2016 No. 512); CAA-CbC-USA (Arrangement between the Competent Authority of the Principality of Liechtenstein and the Competent Authority of the United States of America on the Exchange of Country-by-Country Reports, LGBL. 2018 No. 481).

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement <sup>7</sup>	Permanent non-reciprocal jurisdiction
18.	British Virgin Islands	1 January 2020	VG	MAC/MCAA	Yes
19.	Bulgaria	1 January 2017	BG	MAC/MCAA	No
20.	Cayman Islands	1 January 2018	KY	MAC/MCAA	Yes
21.	Chile	1 January 2017	CL	MAC/MCAA	No
22.	China	1 January 2017	CN	MAC/MCAA	No
23.	Costa Rica	1 January 2017	CR	MAC/MCAA	No
24.	Curaçao	1 January 2017	CW	MAC/MCAA	No
25.	Denmark	1 January 2017	DK	MAC/MCAA	No
26.	Germany	1 January 2017	DE	MAC/MCAA	No
27.	Dominican Republic	1 January 2024	DO	MAC/MCAA	No
28.	Estonia	1 January 2017	EE	MAC/MCAA	No
29.	Faroe Islands	1 January 2024	FO	MAC/MCAA	No
30.	Finland	1 January 2017	FI	MAC/MCAA	No
31.	France	1 January 2017	FR	MAC/MCAA	No
32.	Gabon	1 January 2019	GA	MAC/MCAA	No
33.	Georgia	1 January 2017	GE	MAC/MCAA	No
34.	Gibraltar	1 January 2021	GI	MAC/MCAA	No
35.	Greece	1 January 2017	GR	MAC/MCAA	No
36.	Greenland	1 January 2026	GL	MAC/MCAA	No
37.	Guernsey	1 January 2017	GG	MAC/MCAA	No
38.	Haiti	1 January 2019	HT	MAC/MCAA	No
39.	Hong Kong (China)	1 January 2019	HK	MAC/MCAA	No
40.	India	1 January 2017	IN	MAC/MCAA	No
41.	Indonesia	1 January 2017	ID	MAC/MCAA	No
42.	Ireland	1 January 2017	IE	MAC/MCAA	No
43.	Iceland	1 January 2017	IS	MAC/MCAA	No
44.	Isle of Man	1 January 2017	IM	MAC/MCAA	No

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement <sup>7</sup>	Permanent non-reciprocal jurisdiction
45.	Israel	1 January 2017	IL	MAC/MCAA	No
46.	Italy	1 January 2017	IT	MAC/MCAA	No
47.	Japan	1 January 2017	JP	MAC/MCAA	No
48.	Jersey	1 January 2017	JE	MAC/MCAA	No
49.	Cameroon	1 January 2025	CM	MAC/MCAA	No
50.	Canada	1 January 2017	CA	MAC/MCAA	No
51.	Cape Verde	1 January 2026	CV	MAC/MCAA	No
52.	Kazakhstan	1 January 2017	KZ	MAC/MCAA	No
53.	Kenya	1 January 2024	KE	MAC/MCAA	No
54.	Colombia	1 January 2017	CO	MAC/MCAA	No
55.	Croatia	1 January 2017	HR	MAC/MCAA	No
56.	Latvia	1 January 2017	LV	MAC/MCAA	No
57.	Liberia	1 January 2024	LR	MAC/MCAA	No
58.	Lithuania	1 January 2017	LT	MAC/MCAA	No
59.	Luxembourg	1 January 2017	LU	MAC/MCAA	No
60.	Macau (China)	1 January 2021	MO	MAC/MCAA	No
61.	Malaysia	1 January 2017	MY	MAC/MCAA	No
62.	Maldives	1 January 2023	MV	MAC/MCAA	No
63.	Malta	1 January 2017	MT	MAC/MCAA	No
64.	Morocco	1 January 2020	MA	MAC/MCAA	No
65.	Mauritania	1 January 2025	MR	MAC/MCAA	No
66.	Mauritius	1 January 2018	MU	MAC/MCAA	No
67.	Mexico	1 January 2017	MX	MAC/MCAA	No
68.	Monaco	1 January 2019	MC	MAC/MCAA	No
69.	Mongolia	1 January 2026	MN	MAC/MCAA	No
70.	Montenegro	1 January 2025	ME	MAC/MCAA	No
71.	Montserrat	1 January 2024	MS	MAC/MCAA	No
72.	New Zealand	1 January 2017	NZ	MAC/MCAA	No
73.	Netherlands	1 January 2017	NL	MAC/MCAA	No
74.	Nigeria	1 January 2017	NG	MAC/MCAA	No

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement <sup>7</sup>	Permanent non-reciprocal jurisdiction
75.	Norway	1 January 2017	NO	MAC/MCAA	No
76.	Oman	1 January 2021	OM	MAC/MCAA	No
77.	Austria	1 January 2017	AT	MAC/MCAA	No
78.	Pakistan	1 January 2018	PK	MAC/MCAA	No
79.	Panama	1 January 2020	PA	MAC/MCAA	No
80.	Papua New Guinea	1 January 2024	PG	MAC/MCAA	No
81.	Peru	1 January 2020	PE	MAC/MCAA	No
82.	Poland	1 January 2017	PL	MAC/MCAA	No
83.	Portugal	1 January 2017	PT	MAC/MCAA	No
84.	Qatar	1 January 2019	QA	MAC/MCAA	No
85.	Republic of Korea (South)	1 January 2017	KR	MAC/MCAA	No
86.	Romania	1 January 2017	RO	MAC/MCAA	No
87.	Russia	1 January 2018	RU	MAC/MCAA	No
88.	San Marino	1 January 2019	SM	MAC/MCAA	No
89.	Saudi Arabia	1 January 2020	SA	MAC/MCAA	No
90.	Sweden	1 January 2017	SE	MAC/MCAA	No
91.	Switzerland	1 January 2018	CH	MAC/MCAA	No
92.	Senegal	1 January 2017	SN	MAC/MCAA	No
93.	Serbia	1 January 2026	RS	MAC/MCAA	No
94.	Seychelles	1 January 2020	SC	MAC/MCAA	No
95.	Singapore	1 January 2017	SG	MAC/MCAA	No
96.	Slovakia	1 January 2017	SK	MAC/MCAA	No
97.	Slovenia	1 January 2017	SI	MAC/MCAA	No
98.	Spain	1 January 2017	ES	MAC/MCAA	No
99.	South Africa	1 January 2017	ZA	MAC/MCAA	No
100.	Thailand	1 January 2024	TH	MAC/MCAA	No
101.	Trinidad and Tobago	1 January 2026	TT	MAC/MCAA	No

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement <sup>7</sup>	Permanent non-reciprocal jurisdiction
102.	Czechia	1 January 2017	CZ	MAC/MCAA	No
103.	Tunisia	1 January 2020	TN	MAC/MCAA	No
104.	Türkiye	1 January 2022	TR	MAC/MCAA	No
105.	Turks and Caicos	1 January 2018	TC	MAC/MCAA	Yes
106.	Ukraine	1 January 2024	UA	MAC/MCAA	No
107.	Hungary	1 January 2017	HU	MAC/MCAA	No
108.	Uruguay	1 January 2017	UY	MAC/MCAA	No
109.	United Arab Emirates	1 January 2019	AE	MAC/MCAA	Yes
110.	United Kingdom	1 January 2017	GB	MAC/MCAA	No
111.	United States of America	1 January 2019	US	CAA-CbC-USA	No
112.	Vietnam	1 January 2026	VN	MAC/MCAA	No
113.	Cyprus	1 January 2017	CY	MAC/MCAA	No