

## Translation of Liechtenstein Law

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<b>Original German title:</b>	Verordnung vom 15. Dezember 2015 über den internationalen automatischen Informationsaustausch in Steuersachen (AIA-Verordnung)
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**Ordinance**

of 15 December 2015

**on the International Automatic Exchange of  
Information in Tax Matters  
(AEOI-Ordinance; AIA-Verordnung)**

On the basis of Art. 2 para. (2) and Art. 37 of the Act of 5 November 2015 on the International Automatic Exchange of Information in Tax Matters ("AEOI Act"), Legal Gazette 2015 No. 355, and in the implementation of the agreement of 29 January 2013 between the Principality of Liechtenstein and the Republic of Austria on the Cooperation in Tax Matters ("AStA"), Legal Gazette 2013 No. 432 in the version of the Protocol of 17 October 2016, Legal Gazette 2016 No. 522, the Government decrees:<sup>1</sup>

**Art. 1***Object and designations*

1) In implementation of the AEOI Act this Ordinance sets out specific details regarding:

- a) the partner jurisdictions / Reportable Jurisdictions (Art. 1 para. (1) and Art. 2 para. (1) (24) of the AEOI Act), including permanent non-reciprocal jurisdictions;<sup>2</sup>
- a<sup>bis</sup>) the Participating Jurisdictions (Art. 2 para. (1) (3) (b) and para. (2) of the AEOI Act);<sup>3</sup>
- b) the Non-Reporting Liechtenstein Financial Institutions (Art. 2 para. (1) (12) in connection with (14) of the AEOI Act);

<sup>1</sup> Ingress amended by LGBL 2016 No. 523.

<sup>2</sup> Art. 1 para. (1) (a) amended by LGBL 2020 No. 354.

<sup>3</sup> Art. 1 para. (1) (a<sup>bis</sup>) inserted by LGBL 2016 No. 523.

- c) the Excluded Accounts (Art. 2 para. (1) (16) (g) of the AEOI Act);<sup>4</sup>
- d) the forms and supplementary parts for the purpose of a self-certification (Art. 3, 5 and 7 of the AEOI Act).<sup>5</sup>

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>6</sup>

#### Art. 2<sup>7</sup>

##### *Partner jurisdictions / Reportable Jurisdictions and permanent non-reciprocal jurisdictions*<sup>8</sup>

1) The partner jurisdictions / Reportable Jurisdictions as defined in the AEOI Act are listed in Annex 1.

2) Annex 1 also contains additional information if a jurisdiction pursuant to para. (1) qualifies as a permanent non-reciprocal jurisdiction. The following provisions are applicable for permanent non-reciprocal jurisdictions:<sup>9</sup>

- a) The obligations according to the applicable agreement as well as the AEOI Act and this Ordinance, in particular the notification obligations of Passive NFEs pursuant to Art. 5 of the AEOI Act and the AEOI due diligence procedures pursuant to Art. 7 of the AEOI Act shall be fulfilled without restrictions.
- b) If an Account Holder or a Controlling Person is identified, who is resident in a permanent non-reciprocal jurisdiction, neither a reporting obligation pursuant to Art. 9 of the AEOI Act nor an information pursuant to Art. 10 of the AEOI Act is required in relation to the permanent non-reciprocal jurisdiction.

<sup>4</sup> Art. 1 para. (1) (c) amended by LGBL 2021 No. 409.

<sup>5</sup> Art. 1 para. (1) (d) inserted by LGBL 2020 No. 354.

<sup>6</sup> Art. 1 para. (2) amended by LGBL 2024 No. 416.

<sup>7</sup> Art. 2 amended by LGBL 2016 No. 523.

<sup>8</sup> Art. 2 subject heading amended by LGBL 2020 No. 354.

<sup>9</sup> Art. 2 para. (2) inserted by LGBL 2020 No. 354.

Art. 2a<sup>10</sup>*Participating Jurisdictions and Non-Participating Jurisdictions*

The Participating Jurisdictions as defined in the AEOI Act are the partner jurisdictions / Reportable Jurisdictions pursuant to Art. 2 para. (1), with the exception of the following jurisdictions, which are deemed Non-Participating Jurisdictions:

- a) Repealed<sup>11</sup>
- b) Jordan;
- c) Morocco;
- d) Repealed<sup>12</sup>
- e<sup>bis</sup>) Niue;<sup>13</sup>
- e) Montenegro;
- f) Rwanda;
- g) Trinidad and Tobago;
- h) Tunisia;
- i) Uganda.

Art. 2b<sup>14</sup>*Investment undertakings having their registered office in a Non-Participating Jurisdiction*

An investment undertaking as referred to in Art. 2 para. (1) (10) (b) of the AEOI Act that is domiciled in a Non-Participating Jurisdiction is deemed to be a Passive NFE in accordance with Art. 2 para. (1) (3) (b) of the AEOI Act.

## Art. 3

*Non-Reporting Liechtenstein Financial Institutions*

A Non-Reporting Liechtenstein Financial Institution as defined in the AEOI Act is in particular:

<sup>10</sup> Art. 2a amended by LGBL 2023 No. 422.

<sup>11</sup> Art. 2a lit. (a) repealed by LGBL 2024 No. 416.

<sup>12</sup> Art. 2a lit. (d) repealed by LGBL 2024 No. 416.

<sup>13</sup> Art. 2a lit. (ebis) inserted by LGBL 2024 No. 416.

<sup>14</sup> Art. 2b inserted by LGBL 2023 No. 422.

- a) an institution to which the provisions of the Liechtenstein Occupational Pensions Act or the Pension Fund Act apply, if that institution is a Broad Participation Retirement Fund or a Narrow Participation Retirement Fund;<sup>15</sup>
- b) an Investment Entity that is regulated as a collective investment vehicle (CIV) and that meets the conditions as set out in the applicable agreement concerning interests in the collective investment vehicle and physical shares in bearer form;
- c) a management company of a collective investment vehicle if it does not maintain any Financial Accounts as defined in the AEOI Act;
- d) Repealed;<sup>16</sup>
- e) an asset management company as defined in the Asset Management Act;
- f) a foundation, a foundation-like establishment, a foundation-like trust enterprise with legal personality (Trust reg.) or any other foundation-like asset structure, provided that one member of the highest executive body is a Reporting Liechtenstein Financial Institution and reports all information in respect of all Reportable Accounts required to be reported in accordance with an applicable agreement and the AEOI Act.<sup>17</sup>

#### Art. 4

##### *Excluded Accounts*

1) An Excluded Account as defined in Art. 2 para. (1) (16) (g) of the AEOI Act is:<sup>18</sup>

- a) an account for the execution of activities, where the requirements pursuant to Art. 22b para. 4 of the Liechtenstein Due Diligence Ordinance are met;<sup>19</sup>
- b) at the discretion of the Reporting Liechtenstein Financial Institution, an account other than an Annuity Contract with an account balance or value at the end of a calendar year or other appropriate reporting period or at the time of account closure that does not exceed CHF 1,000, if:<sup>20</sup>

<sup>15</sup> Art. 3 lit. (a) amended by LGBL 2017 No. 152.

<sup>16</sup> Art. 3 lit. (d) repealed by LGBL 2016 No. 523.

<sup>17</sup> Art. 3 lit. (f) amended by LGBL 2016 No. 523.

<sup>18</sup> Art. 4 para. (1) introductory phrase amended by LGBL 2021 No. 409.

<sup>19</sup> Art. 4 para. (1) (a) amended by LGBL 2017 No. 224.

<sup>20</sup> Art. 4 para. (1) (b) amended by LGBL 2017 No. 152.

1. the account is considered dormant pursuant to the Guideline of the Liechtenstein Bankers Association of 8 July 1999 on the treatment of dormant accounts, savings books, deposit accounts and safe deposit boxes at Liechtenstein banks, recognised by the Liechtenstein Financial Market Authority, or
2. for accounts other than those referred to in subparagraph (1):
  - aa) the Account Holder has not initiated a transaction with regard to the account or any other account held by the Account Holder with the Reporting Liechtenstein Financial Institution in the past three years;
  - bb) the Account Holder has not communicated with the Reporting Liechtenstein Financial Institution that maintains such account regarding the account or any other account held by the Account Holder with the Reporting Financial Institution in the past six years; and
  - cc) in the case of a Cash Value Insurance Contract, the Reporting Liechtenstein Financial Institution has not communicated with the Account Holder that holds such account regarding the account or any other account held by the Account Holder with the Reporting Financial Institution in the past six years.
- c) an account relating to a deceased estate, as from the calendar year or other appropriate reporting period in which the Reporting Liechtenstein Financial Institution has been informed of the death of the Reportable Person evidenced by means of a copy of an official or officially approved document, until the time at which the Reporting Liechtenstein Financial Institution is informed of the rightful heirs in the course of distribution of the assets of the deceased estate;
- d) a lease deposit account for lease agreements pursuant to § 1090 et sqq. General Civil Code (Allgemeines Bürgerliches Gesetzbuch; ABGB);<sup>21</sup>
- e) an account of a condominium owners' association pursuant to Art. 170a et sqq. of the Act on Property;<sup>22</sup>
- f) a capital contribution account for the purposes of forming legal persons as referred to in Article 106 et sqq. of the Law on Persons and Companies (PGR), provided that the formation is completed within 90 days after the opening of the capital contribution account and the contributed amount has been credited to the legal person;<sup>23</sup>

<sup>21</sup> Art. 4 para. (1)(d) amended by LGBL 2016 No. 523.

<sup>22</sup> Art. 4 para. (1)(e) amended by LGBL 2016 No. 523.

<sup>23</sup> Art. 4 para. (1)(f) amended by LGBL 2019 No. 374.

- g) an account and an insurance contract established with the purpose of receiving, managing and saving resources for occupational and private pension plans covered by the Law on Occupational Benefits, the Pension Fund Act, or similar laws of a foreign state or territory;<sup>24</sup>
- h) Repealed<sup>25</sup>

1a) Regardless of Annex I Section VIII (C) (1) last sentence of the Agreement between the Principality of Liechtenstein and the European Union on the automatic exchange of financial account information to improve international tax compliance, Art. 2 para. (1) (15) last sentence of the AEOI Act, and Art. 3 AStA, the following shall apply:<sup>26</sup>

- a) If the Reporting Liechtenstein Financial Institution is a paying agent in terms of Art. 2 para. (1) (e) (i) AStA and if the Account Holder identified according to the AEOI due diligence procedures pursuant to Art. 7 of the AEOI Act is an asset structure in terms of Art. 2 para. (1) (m) AStA, the following shall apply:
  - 1. If an individual resident in Austria has been identified as the Controlling Person according to the AEOI due diligence procedures pursuant to Art. 7 of the AEOI Act, the account of an asset structure which was formed until 31 December 2016 and which is considered to be transparent in terms of Art. 2 para. (2) (b) AStA shall be considered to be an Excluded Account with regard to such Austrian resident exclusively. If the individual resident in Austria is also resident in a partner jurisdiction / Reportable Jurisdiction other than Austria, the account shall not be considered to be an Excluded Account with regard to such other partner jurisdiction / Reportable Jurisdiction. With regard to Reportable Persons who are resident in a partner jurisdiction / Reportable Jurisdiction other than Austria, such account shall not be considered to be an Excluded Account.
  - 2. If an individual resident in Austria has been identified as the Controlling Person according to the AEOI due diligence procedures pursuant to Art. 7 of the AEOI Act, the account of an asset structure which is considered to be intransparent in terms of Art. 2 para. (2) (b) AStA shall be considered to be an Excluded Account with regard to such Austrian resident exclusively. If the individual resident in Austria is also resident in a partner jurisdiction / Reportable Jurisdiction other than Austria, the account shall not be considered

<sup>24</sup> Art. 4 para. (1)(g) inserted by LGBL 2016 No. 523.

<sup>25</sup> Art. 4 para. (1)(h) repealed by LGBL 2019 No. 374.

<sup>26</sup> Art. 4 para. (1a) inserted by LGBL 2016 No. 523.

- to be an Excluded Account with regard to such other partner jurisdiction / Reportable Jurisdiction. With regard to Reportable Persons who are resident in a partner jurisdiction / Reportable Jurisdiction other than Austria, such account shall not be considered to be an Excluded Account.
3. If there is a change of circumstances that leads to an individual resident in Austria becoming tax resident in a partner jurisdiction / Reportable Jurisdiction, the Reporting Liechtenstein Financial Institution shall no longer be allowed to treat the account as an Excluded Account with regard to the other partner jurisdiction / Reportable Jurisdiction.
- b) A Reporting Liechtenstein Financial Institution which was formed until 31 December 2016 and which in terms of Art. 2 para. (2) (b) AStA is considered to be a transparent asset structure with a paying agent in terms of Art. 2 para. (1) (e) (ii) AStA, the following shall apply:
1. If an individual resident in Austria has been identified as the Account Holder according to the AEOI due diligence procedures pursuant to Art. 7 of the AEOI Act, that account shall be considered to be an Excluded Account with regard to such Austrian resident exclusively. If the individual resident in Austria is also resident in a partner jurisdiction / Reportable Jurisdiction other than Austria, the account shall not be considered to be an Excluded Account with regard to such other partner jurisdiction / Reportable Jurisdiction. With regard to Reportable Persons who are resident in a partner jurisdiction / Reportable Jurisdiction other than Austria, such account shall not be considered to be an Excluded Account.
  2. If there is a change of circumstances that leads to an individual resident in Austria becoming tax resident in a partner jurisdiction / Reportable Jurisdiction, the Reporting Liechtenstein Financial Institution shall no longer treat the account as an Excluded Account with regard to the other partner jurisdiction / Reportable Jurisdiction.
- c) A Reporting Liechtenstein Financial Institution which in terms of Art. 2 para. (2) (b) AStA is considered to be an intransparent asset structure with a paying agent in terms of Art. 2 para. (1) (e) (ii) AStA, the following shall apply:
1. If an individual resident in Austria has been identified as the Account Holder according to the AEOI due diligence procedures pursuant to Art. 7 of the AEOI Act, that account shall be considered to be an Excluded Account with regard to such Austrian resident exclusively. If the individual resident in Austria is also resident in a partner jurisdiction / Reportable Jurisdiction other than Austria, the account shall not be considered to be an Excluded Account



with regard to such other partner jurisdiction / Reportable Jurisdiction. With regard to Reportable Persons who are resident in a partner jurisdiction / Reportable Jurisdiction other than Austria, such account shall not be considered to be an Excluded Account.

2. If there is a change of circumstances that leads to an individual resident in Austria becoming tax resident in a partner jurisdiction / Reportable Jurisdiction, the Reporting Liechtenstein Financial Institution shall no longer be allowed to treat the account as an Excluded Account with regard to the other partner jurisdiction / Reportable Jurisdiction.

2) Repealed.<sup>27</sup>

Art. 4a<sup>28</sup>

*Forms and supplementary parts for the purpose of a self-certification*

1) Instead of using own forms, banks and securities companies may accept the following forms as part of the performance of the AEOI due diligence procedures:

- a) for determining the status and tax residency of Entities, forms which match the example "self-certification Entity" pursuant to Annex 3;
- b) for determining the tax residency of Controlling Persons, form C, T or D according to the Due Diligence Ordinance with a supplementary part, which matches the example pursuant to Annex 4.

2) Forms according to para. (1) (a) and supplementary parts according to para. (1) (b) shall end with a declaration of the Entity that the content of the form or the supplementary part corresponds to the examples in Annex 3 or 4 respectively.

<sup>27</sup> Art. 4 para. (2) repealed by LGBL 2017 No. 152.

<sup>28</sup> Art. 4a inserted by LGBL 2017 No. 152.

Art. 5

*Entry into force*

This Ordinance shall enter into force on 1 January 2016.

The Government:  
signed *Adrian Hasler*  
Prime Minister

**Annex 1<sup>29</sup>**  
(Art. 2 para. 1)

### List of the partner jurisdictions / Reportable Jurisdictions

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving Country")	Applicable agreement <sup>30</sup>	Permanent non-reciprocal jurisdiction
1.	Albania	1 January 2020	AL	MAC/MCAA	No
2.	Andorra	1 January 2017	AD	MAC/MCAA	No
3.	Anguilla	1 January 2017	AI	MAC/MCAA	Yes
4.	Antigua and Barbuda	1 January 2019 <sup>31</sup>	AG	MAC/MCAA	No
5.	Argentina	1 January 2017	AR	MAC/MCAA	No
6.	Aruba	1 January 2018	AW	MAC/MCAA	No
7.	Azerbaijan	1 January 2019	AZ	MAC/MCAA	No
8.	Australia	1 January 2018	AU	MAC/MCAA	No
9.	Bahamas	1 January 2019	BS	MAC/MCAA	Yes
10.	Bahrain	1 January 2019 <sup>32</sup>	BH	MAC/MCAA	Yes

<sup>29</sup> Annex 1 amended by LGBL 2024 No. 416.

<sup>30</sup> MAC (Convention on Mutual Administrative Assistance in Tax Matters, LGBL 2016 No. 397), MCAA (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information, LGBL 2016 No. 398), AEOI Agreement LI-EU (Agreement between the Principality of Liechtenstein and the European Union on the automatic exchange of financial account information to improve international tax compliance, LGBL 2005 No. 111 in the version of LGBL 2015 No. 354).

<sup>31</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2020, automatic exchange of information takes place for the first time for the 2020 reporting period.

<sup>32</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2023, automatic exchange of information takes place for the first time for the 2023 reporting period.

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving Country")	Applicable agreement <sup>30</sup>	Permanent non-reciprocal jurisdiction
11.	Barbados	1 January 2018 <sup>33</sup>	BB	MAC/MCAA	No
12.	Belgium	1 January 2016	BE	AEOI Agreement LI-EU	No
13.	Belize	1 January 2017	BZ	MAC/MCAA	No
14.	Bermuda	1 January 2017	BM	MAC/MCAA	Yes
15.	Bonaire	1 January 2018	NL	MAC/MCAA	No
16.	Brazil	1 January 2018	BR	MAC/MCAA	No
17.	British Virgin Islands	1 January 2017	VG	MAC/MCAA	Yes
18.	Brunei Darussalam	1 January 2019 <sup>34</sup>	BN	MAC/MCAA	No
19.	Bulgaria	1 January 2016	BG	AEOI Agreement LI-EU	No
20.	Cayman Islands	1 January 2017	KY	MAC/MCAA	Yes
21.	Chile	1 January 2017	CL	MAC/MCAA	No
22.	China	1 January 2017	CN	MAC/MCAA	No
23.	Cook Islands	1 January 2018	CK	MAC/MCAA	No
24.	Costa Rica	1 January 2018	CR	MAC/MCAA	No
25.	Curaçao	1 January 2018	CW	MAC/MCAA	No
26.	Denmark (excl. Faroe Islands and Greenland)	1 January 2016	DK	AEOI Agreement LI-EU	No
27.	Germany	1 January 2016	DE	AEOI Agreement LI-EU	No

<sup>33</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2023, automatic exchange of information takes place for the first time for the 2023 reporting period.

<sup>34</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2020, automatic exchange of information takes place for the first time for the 2020 reporting period.

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving Country")	Applicable agreement <sup>30</sup>	Permanent non-reciprocal jurisdiction
28.	Dominica	1 January 2019 <sup>35</sup>	DM	MAC/MCAA	No
29.	Ecuador	1 January 2020	EC	MAC/MCAA	No
30.	Estonia	1 January 2016	EE	AEOI Agreement LI-EU	No
31.	Faroe Islands	1 January 2017	FO	MAC/MCAA	No
32.	Finland (incl. Åland)	1 January 2016	FI	AEOI Agreement LI-EU	No
33.	France (incl. Guadeloupe, Martinique, French Guiana, Mayotte and La Réunion and excl. Saint-Barthélemy and St. Martin)	1 January 2016	FR	AEOI Agreement LI-EU	No
34.	Georgia	1 January 2024	GE	MAC/MCAA	No
35.	Ghana	1 January 2018	GH	MAC/MCAA	No
36.	Gibraltar	1 January 2016	GI	AEOI Agreement LI-EU / MAC/MCAA <sup>36</sup>	No
37.	Grenada	1 January 2019	GD	MAC/MCAA	No
38.	Greece	1 January 2016	GR	AEOI Agreement LI-EU	No
39.	Greenland	1 January 2017	GL	MAC/MCAA	No
40.	Guernsey	1 January 2017	GG	MAC/MCAA	No

<sup>35</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2020, automatic exchange of information takes place for the first time for the 2020 reporting period.

<sup>36</sup> The automatic exchange of financial account information will continue without interruption starting 1 January 2021 based on the MAC and MCAA.

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving Country")	Applicable agreement <sup>30</sup>	Permanent non-reciprocal jurisdiction
41.	Hong Kong (China)	1 January 2019 <sup>37</sup>	HK	MAC/MCAA	No
42.	India	1 January 2017	IN	MAC/MCAA	No
43.	Indonesia	1 January 2018	ID	MAC/MCAA	No
44.	Ireland	1 January 2016	IE	AEOI Agreement LI-EU	No
45.	Iceland	1 January 2017	IS	MAC/MCAA	No
46.	Isle of Man	1 January 2017	IM	MAC/MCAA	No
47.	Israel	1 January 2018	IL	MAC/MCAA	No
48.	Italy	1 January 2016	IT	AEOI Agreement LI-EU	No
49.	Jamaica	1 January 2022	JM	MAC/MCAA	No
50.	Japan	1 January 2017	JP	MAC/MCAA	No
51.	Jersey	1 January 2017	JE	MAC/MCAA	No
52.	Jordan	1 January 2022 <sup>38</sup>	JO	MAC/MCAA	No
53.	Canada	1 January 2017	CA	MAC/MCAA	No
54.	Kazakhstan	1 January 2020	KZ	MAC/MCAA	No
55.	Kenya	1 January 2021 <sup>39</sup>	KE	MAC/MCAA	No
56.	Colombia	1 January 2018	CO	MAC/MCAA	No
57.	Croatia	1 January 2016	HR	AEOI Agreement LI-EU	No
58.	Kuwait	1 January 2018	KW	MAC/MCAA	Yes
59.	Latvia	1 January 2016	LV	AEOI Agreement LI-EU	No

<sup>37</sup> Due to deviating tax years, automatic exchange of information will take place for the first time for the 2020 reporting period.

<sup>38</sup> Because the MCAA with this partner jurisdiction has not yet become effective, automatic exchange of information will take place for reporting periods from 2024 at the earliest.

<sup>39</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2023, automatic exchange of information takes place for the first time for the 2023 reporting period.

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving Country")	Applicable agreement <sup>30</sup>	Permanent non-reciprocal jurisdiction
60.	Lebanon	1 January 2018	LB	MAC/MCAA	No
61.	Lithuania	1 January 2016	LT	AEOI Agreement LI-EU	No
62.	Luxembourg	1 January 2016	LU	AEOI Agreement LI-EU	No
63.	Macau (China)	1 January 2019	MO	MAC/MCAA	No
64.	Malaysia	1 January 2017	MY	MAC/MCAA	No
65.	Maldives	1 January 2021 <sup>40</sup>	MV	MAC/MCAA	No
66.	Malta	1 January 2016	MT	AEOI Agreement LI-EU	No
67.	Morocco	1 January 2021 <sup>41</sup>	MA	MAC/MCAA	No
68.	Marshall Islands	1 January 2018	MH	MAC/MCAA	Yes
69.	Mauritius	1 January 2017	MU	MAC/MCAA	No
70.	Mexico	1 January 2017	MX	MAC/MCAA	No
71.	Moldova	1 January 2024	MD	MAC/MCAA	No
72.	Monaco	1 January 2017	MC	MAC/MCAA	No
73.	Montenegro	1 January 2022 <sup>42</sup>	ME	MAC/MCAA	No
74.	Montserrat	1 January 2018	MS	MAC/MCAA	No
75.	Nauru	1 January 2018	NR	MAC/MCAA	Yes
76.	New Caledonia	1 January 2021	NC	MAC/MCAA	No
77.	New Zealand	1 January 2017	NZ	MAC/MCAA	No

<sup>40</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2023, automatic exchange of information takes place for the first time for the 2023 reporting period.

<sup>41</sup> Because the MCAA with this partner jurisdiction has not yet become effective, automatic exchange of information will take place for reporting periods from 2024 at the earliest.

<sup>42</sup> Because the MCAA with this partner jurisdiction has not yet become effective, automatic exchange of information will take place for reporting periods from 2024 at the earliest.

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving Country")	Applicable agreement <sup>30</sup>	Permanent non-reciprocal jurisdiction
78.	Netherlands (excl. Aruba, Bonaire, Curaçao, Saba, Sint Eustatius and Sint Maarten)	1 January 2016	NL	AEOI Agreement LI-EU	No
79.	Nigeria	1 January 2019	NG	MAC/MCAA	No
80.	Niue	1 January 2018 <sup>43</sup>	NU	MAC/MCAA	No
81.	Norway	1 January 2017	NO	MAC/MCAA	No
82.	Oman	1 January 2020 <sup>44</sup>	OM	MAC/MCAA	No
83.	Austria	1 January 2016 <sup>45</sup>	AT	AEOI Agreement LI-EU	No
84.	Pakistan	1 January 2019	PK	MAC/MCAA	No
85.	Panama	1 January 2019	PA	MAC/MCAA	No
86.	Peru	1 January 2019	PE	MAC/MCAA	No
87.	Poland	1 January 2016	PL	AEOI Agreement LI-EU	No
88.	Portugal (incl. Azores and Madeira)	1 January 2016	PT	AEOI Agreement LI-EU	No
89.	Qatar	1 January 2019 <sup>46</sup>	QA	MAC/MCAA	No
90.	Republic of Korea (South)	1 January 2017	KR	MAC/MCAA	No
91.	Rwanda	1 January 2025	RW	MAC/MCAA	No

<sup>43</sup> Because the MCAA with this partner jurisdiction has not yet become effective, automatic exchange of information will take place for reporting periods from 2024 at the earliest.

<sup>44</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2022, automatic exchange of information takes place for the first time for the 2022 reporting period.

<sup>45</sup> In the case of Austria, the first relevant reporting period is 2017.

<sup>46</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2023, automatic exchange of information takes place for the first time for the 2023 reporting period.



No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving Country")	Applicable agreement <sup>30</sup>	Permanent non-reciprocal jurisdiction
92.	Romania	1 January 2016	RO	AEOI Agreement LI-EU	No
93.	Russia	1 January 2018	RU	MAC/MCAA	No
94.	Saba	1 January 2018	NL	MAC/MCAA	No
95.	Saint Kitts and Nevis	1 January 2018	KN	MAC/MCAA	No
96.	Saint Lucia	1 January 2018	LC	MAC/MCAA	No
97.	Saint Vincent and the Grenadines	1 January 2017	VC	MAC/MCAA	No
98.	Samoa	1 January 2018	WS	MAC/MCAA	No
99.	San Marino	1 January 2017	SM	MAC/MCAA	No
100.	Saudi Arabia	1 January 2018	SA	MAC/MCAA	No
101.	Sweden	1 January 2016	SE	AEOI Agreement LI-EU	No
102.	Switzerland	1 January 2018	CH	MAC/MCAA	No
103.	Seychelles	1 January 2017	SC	MAC/MCAA	No
104.	Singapore	1 January 2018	SG	MAC/MCAA	No
105.	Sint Eustatius	1 January 2018	NL	MAC/MCAA	No
106.	Sint Maarten	1 January 2018	SX	MAC/MCAA	No
107.	Slovakia	1 January 2016	SK	AEOI Agreement LI-EU	No
108.	Slovenia	1 January 2016	SI	AEOI Agreement LI-EU	No
109.	Spain (incl. Canary Islands)	1 January 2016	ES	AEOI Agreement LI-EU	No
110.	South Africa	1 January 2017	ZA	MAC/MCAA	No
111.	Thailand	1 January 2022 <sup>47</sup>	TH	MAC/MCAA	No

<sup>47</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2023, automatic exchange of information takes place for the first time for the 2023 reporting period.

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving Country")	Applicable agreement <sup>30</sup>	Permanent non-reciprocal jurisdiction
112.	Trinidad and Tobago	1 January 2019 <sup>48</sup>	TT	MAC/MCAA	No
113.	Czech Republic	1 January 2016	CZ	AEOI Agreement LI-EU	No
114.	Tunisia	1 January 2025	TN	MAC/MCAA	No
115.	Turkey	1 January 2019	TR	MAC/MCAA	No
116.	Turks and Caicos Islands	1 January 2017	TC	MAC/MCAA	Yes
117.	Uganda	1 January 2022 <sup>49</sup>	UG	MAC/MCAA	No
118.	Ukraine	1 January 2022 <sup>50</sup>	UA	MAC/MCAA	No
119.	Hungary	1 January 2016	HU	AEOI Agreement LI-EU	No
120.	Uruguay	1 January 2018	UY	MAC/MCAA	No
121.	Vanuatu	1 January 2019	VU	MAC/MCAA	No
122.	United Arab Emirates	1 January 2019	AE	MAC/MCAA	Yes
123.	United Kingdom (excl. Anguilla, British Virgin Islands, Cayman Islands, Gibraltar, Guernsey, Isle of Man, Jersey, Montserrat,	1 January 2016	GB	AEOI Agreement LI-EU / MAC/MCAA <sup>51</sup>	No

<sup>48</sup> Because the MCAA with this partner jurisdiction has not yet become effective, automatic exchange of information will take place for reporting periods from 2025 at the earliest.

<sup>49</sup> Because the MCAA with this partner jurisdiction has not yet become effective, automatic exchange of information will take place for reporting periods from 2024 at the earliest.

<sup>50</sup> Because the MCAA with this partner jurisdiction became effective only for reporting periods from 2024, automatic exchange of information takes place for the first time for the 2024 reporting period.

<sup>51</sup> The automatic exchange of financial account information will continue without interruption starting 1 January 2021 based on the MAC and MCAA.

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving Country")	Applicable agreement <sup>30</sup>	Permanent non-reciprocal jurisdiction
	Turks and Caicos Islands)				
124.	Cyprus	1 January 2016	CY	AEOI Agreement LI-EU	No

**Annex 2<sup>52</sup>**

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<sup>52</sup> Annex 2 repealed by LGBL 2018 No. 404.

**Annex 3<sup>53</sup>**

(Art. 4a para. (1) (a) und (2))

**Self-certification Entity**

Entity: \_\_\_\_\_

Client-/Account number: \_\_\_\_\_

On the basis of the legal and regulatory provisions in relation to the automatic exchange of information (AEOI), \_\_\_\_\_ (hereinafter referred to as "bank" / "securities company") is obliged to obtain the following information from the Entity; the Entity is obliged to notify the relevant information, including any changes, in due time.

The information contained in this form shall be valid with the signature date from the ongoing reporting period without contrary notice by the Entity.

**1. Identification of the Entity**

(Fields marked with a \* are mandatory)

Name/Legal Name:\* \_\_\_\_\_

Country of incorporation: \_\_\_\_\_

Address:\*/<sup>1</sup> \_\_\_\_\_P.O. Box:<sup>1</sup> \_\_\_\_\_

Postal Code:\* \_\_\_\_\_

City:\* \_\_\_\_\_

Country:\* \_\_\_\_\_

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<sup>53</sup> Annex 3 amended by LGBL 2020 No. 354.

If the above address deviates from the address previously documented at the bank / securities company, the submission of this form shall at the same time be deemed to be a notification of the modification of the previous address for the purpose of the Due Diligence Ordinance. In the case of existing mailing instructions to the previous address, these are deemed to be modified with the submission of this form. Existing mailing instructions differing from the previous address, however, remain unaffected.

- <sup>1</sup> The indication of post office box or "per" or "in-care-of" addresses is not permitted, unless they are recorded as address in the commercial register.

## 2. Entity Status

Please provide the status of the Entity by means of the following selection (no multiple entries possible):

### Financial Institution

- ☐ Depository Institution, Custodial Institution or Specified Insurance Company
- ☐ Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution <sup>2/3</sup>
- ☐ Investment Entity located in a Non-Participating Jurisdiction, which classifies as Non-Reporting (e.g. Trustee-Documented Trust (TDT))
- ☐ Other Investment Entity

### Active NFE

- ☐ active company, which is not a Financial Institution (e.g. a trading company, a company in the manufacturing sector), a holding NFE or a treasury centre
- ☐ tax-exempt exclusively non-profit NFE that is not a Financial Institution (Art. 2 para. (1) (2) (h) of the AEOI Act)
- ☐ a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such corporation or a Governmental Entity, an International Organization, a Central Bank or an Entity wholly owned by one or more of the foregoing
- ☐ start-up NFE or NFE in liquidation

**Passive NFE**

- ☐ Entity that is not a Financial Institution and not an Active NFE<sup>3</sup>

<sup>2</sup> The Entity is considered as Passive NFE.

<sup>3</sup> In addition, form C or T "Determination of the ultimate beneficial owner" shall be completed and signed in accordance with the Due Diligence Ordinance (SPV) as well as the respective supplementary part according to the Ordinance on the International Automatic Exchange of Information in Tax Matters (AEOI Ordinance) and submitted to the bank / securities company for each Controlling Person of the entity.

**3. Determination of tax relevant information**

Please indicate in the table below all jurisdictions of tax residence with the corresponding tax identification number (TIN) of the Entity. If no indication is given, the country provided in no. 1 shall be the only jurisdiction of tax residence. In this case the bank / securities company also must be notified of the corresponding TIN or the reason for the unavailable TIN.

Jurisdictions of tax residence (complete list)	TIN	Reason for unavailable TIN

**4. Declaration**

The Entity notes that it has to submit a new self-certification to the bank / securities company in the event of a change in the information provided in this form within 90 days or at the end of the calendar year, whichever is later.

The Entity notes that the bank / securities company may be obliged to provide information on the Entity as well as information about its business relationship(s) with the bank / securities company and the Controlling Persons of the Entity to the Fiscal Authority to be forwarded to the Tax Authority of the jurisdiction(s) of tax residence if the relevant legal and regulatory provisions are met.

The Entity confirms that the information provided in this form has been given completely and correctly to the best of its knowledge.

The Entity notes that the deliberate or negligent disclosure of false information in this self-certification, the omission of a notification of a change in circumstances or the indication of false information concerning changes in circumstances are penalized pursuant to Art. 28 para. (3) (c) of the AEOI Act.

By signing this form, the signatory confirms that he is authorized to represent the Entity.

\_\_\_\_\_  
Place/Date

\_\_\_\_\_  
Signature of authorized signatory  
(s) of the Entity

\_\_\_\_\_  
Name of authorized signatory (s)  
of the Entity in print letters



**Annex 4<sup>54</sup>**

(Art. 4a para. (1) (b) und (2))

**Supplementary parts for the purpose of a self-certification****A. Supplementary part to the form for the determination of the ultimate beneficial owner of an entity pursuant to Art. 3 para. (1) (a) SPV (form C)**

The purpose of this supplementary part is to establish the tax residency of Controlling Persons of a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**Determination of tax relevant information**

Please indicate in the table below all jurisdictions of tax residence with the corresponding tax identification number (TIN) of the individual named in form C. If no indication is given, the country provided in form C shall be the only jurisdiction of tax residence. In this case the bank / securities company also must be notified of the corresponding TIN or the reason for the unavailable TIN, except where the individual referred to in form C is not a Reportable Person.

Jurisdictions of tax residence (complete list)	TIN	Reason for unavailable TIN

**Declaration**

The Entity notes that it has to submit a form for the determination of the ultimate beneficial owner of an entity pursuant to Art. 3 para. (1) (a) SPV (form C) together with the supplementary part to this SPV-form to the bank

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<sup>54</sup> Annex 4 amended by LGBL 2020 No. 354.

/ securities company in the event of a change in the information provided in this supplementary part within 90 days or at the end of the calendar year, whichever is later.

The Entity notes that the bank / securities company may be obliged to provide information on the Entity as well as information about its business relationship(s) with the bank / securities company and the Controlling Persons of the Entity to the Fiscal Authority to be forwarded to the Tax Authority of the jurisdiction(s) of tax residence if the relevant legal and regulatory provisions are met.

The Entity confirms that the information provided in this supplementary part has been given completely and correctly to the best of its knowledge.

The Entity notes that the deliberate or negligent disclosure of false information in this supplementary part, the omission of a notification of a change in circumstances or the indication of false information concerning changes in circumstances are penalized pursuant to Art. 28 para. (3) (c) of the AEOI Act.

By signing this form, the signatory confirms that he is authorized to represent the Entity.

\_\_\_\_\_  
Place/Date

\_\_\_\_\_  
Signature of authorized signatory  
(s) of the Entity

\_\_\_\_\_  
Name of authorized signatory (s)  
of the Entity in print letters

**B. Supplementary part to the form for the determination of the ultimate beneficial owner of an entity pursuant to Art. 3 para. (1) (b) SPV (form T)**

The purpose of this supplementary part is to establish the tax residency of Controlling Persons of a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**Determination of tax relevant information**

Please indicate in the table below all jurisdictions of tax residence with the corresponding tax identification number (TIN) of the individual named in form T. If no indication is given, the country provided in form T shall be

the only jurisdiction of tax residence. In this case the bank / securities company also must be notified of the corresponding TIN or the reason for the unavailable TIN, except where the individual referred to in Form T is not a Reportable Person.

Jurisdictions of tax residence (complete list)	TIN	Reason for unavailable TIN

### Declaration

The Entity notes that it has to submit a form for the determination of the ultimate beneficial owner of an entity pursuant to Art. 3 para. (1) (b) SPV (form T) together with the supplementary part to this SPV-form to the bank / securities company in the event of a change in the information provided in this supplementary part within 90 days or at the end of the calendar year, whichever is later.

The Entity notes that the bank / securities company may be obliged to provide information on the Entity as well as information about its business relationship(s) with the bank / securities company and the Controlling Persons of the Entity to the Fiscal Authority to be forwarded to the Tax Authority of the jurisdiction(s) of tax residence if the relevant legal and regulatory provisions are met.

The Entity confirms that the information provided in this supplementary part has been given completely and correctly to the best of its knowledge.

The Entity notes that the deliberate or negligent disclosure of false information in this supplementary part, the omission of a notification of a change in circumstances or the indication of false information concerning changes in circumstances are penalized pursuant to Art. 28 para. (3) (c) of the AEOI Act.

By signing this form, the signatory confirms that he is authorized to represent the Entity.

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 Place/Date

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 Signature of authorized signatory  
(s) of the Entity

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 Name of authorized signatory (s)  
of the Entity in print letters

**C. Supplementary part to the form for the documentation of the distributors for discretionary entities pursuant to Art. 7a SPG and Art. 11a para. 3 SPV (form D)**

The purpose of this supplementary part is to establish the tax residency of a distributor of a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

**Determination of tax relevant information**

Please indicate in the table below all jurisdictions of tax residence with the corresponding tax identification number (TIN) of the individual named in form D. If no indication is given, the country provided in form D shall be the only jurisdiction of tax residence. In this case the bank / securities company also must be notified of the corresponding TIN or the reason for the unavailable TIN, except where the individual referred to in Form D is not a Reportable Person.

Jurisdictions of tax residence (complete list)	TIN	Reason for unavailable TIN

**Declaration**

The Entity notes that it has to submit a form for the documentation of the distributors for discretionary entities pursuant to Art. 7a SPG and Art. 11a para. 3 SPV (form D) together with the supplementary part to this SPV-form to the bank / securities company in the event of a change in the information provided in this supplementary part within 90 days or at the end of the calendar year, whichever is later.

The Entity notes that the bank / securities company may be obliged to provide information on the Entity as well as information about its business relationship(s) with the bank / securities company and the Controlling Persons of the Entity to the Fiscal Authority to be forwarded to the Tax Authority of the jurisdiction(s) of tax residence if the relevant legal and regulatory provisions are met.

The Entity confirms that the information provided in this supplementary part has been given completely and correctly to the best of its knowledge.

The Entity notes that the deliberate or negligent disclosure of false information in this supplementary part, the omission of a notification of a change in circumstances or the indication of false information concerning changes in circumstances are penalized pursuant to Art. 28 para. (3) (c) of the AEOI Act.

By signing this form, the signatory confirms that he is authorized to represent the Entity.

\_\_\_\_\_  
Place/Date

\_\_\_\_\_  
Signature of authorized signatory  
(s) of the Entity

\_\_\_\_\_  
Name of authorized signatory (s)  
of the Entity in print letters



**Transitional provisions**

- 354.1**      **Ordinance on the International Automatic  
Exchange of Information in Tax Matters (AEOI-  
Ordinance)**

**Liechtenstein Legal Gazette**

2017

No. 279

issued on 18 October 2017

**Ordinance**

of 17 October 2017

**concerning the amendment of the Ordinance  
of 29. August 2017 on the amendment of the  
AEOI-Ordinance**

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**Ia.****Transitional provision**

Until Article 22b para. (4)<sup>55</sup> of the Due Diligence Ordinance (Sorgfaltspflichtverordnung, LGBL 2017 No. 215) enters into force, an excluded account in accordance with Article 4 para. (1) (a) of the AEOI Ordinance is determined on the basis of Article 10 para. (2) of the Due Diligence Act (Sorgfaltspflichtgesetz) and Article 14 para. (1) of the Due Diligence Ordinance, in the version prior to 1 September 2017.

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<sup>55</sup> Entry into force: 1 March 2018.