

Translation of Liechtenstein Law

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Original German title:	Verordnung vom 26. März 2024 über die Mindestbesteuerung grosser Unternehmensgruppen (GloBE-Verordnung)
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Liechtenstein Law Gazette

Year 2024

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Ordinance

of 26 March 2024

on the minimum taxation of large enterprise groups (GloBE Ordinance)

Pursuant to Article 13(3), Article 28 and Article 30 of the Law of 10 November 2023 on the minimum taxation of large enterprise groups (GloBE Act), LGBL 2023 No. 484, the Government issues the following Ordinance:

Article 1

Object

This Ordinance, implementing the GloBE Act, governs the details of:

- a) the GloBE Commentary and the Administrative Guidance on the GloBE Model Rules;
- b) the simplified calculation of top-up taxes;
- c) the recognition of foreign top-up taxes;
- d) the tax return for the collection of the Liechtenstein top-up tax and the IIR top-up tax;
- e) the GloBE Information Return.¹

¹ Article 1(e) amended by LGBL 2025 No. 598.

Article 2

GloBE Commentary and Administrative Guidance on the GloBE Model Rules

The GloBE Model Rules applicable pursuant to Article 2(1) of the GloBE Act shall be interpreted in accordance with:

- a) the GloBE Commentary ("Commentary to the Global Anti-Base Erosion Model Rules (Pillar Two)"²); and
- b) the Administrative Guidance on the GloBE Model Rules ("Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two)"³).

Article 3⁴*Safe harbour*

1) Top-up taxes may be calculated in accordance with the following rules contained in the decisions of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting:

- a) Transitional CbCR Safe Harbour rules;
- b) QDMTT Safe Harbour rules;
- c) Side-by-Side Safe Harbour rules;
- d) UPE Safe Harbour rules;
- e) Substance-Based Tax Incentives Safe Harbour rules; and
- f) Simplified ETR Safe Harbour rules.

2) The Transitional CbCR Safe Harbour rules referred to in paragraph 1(a) apply exclusively to tax years beginning on or before 31 December 2027; they do not apply to tax years ending after 30 June 2029.

² The GloBE Commentary is published on the website of the Fiscal Authority at www.stv.llv.li.

³ The Administrative Guidance on the GloBE Model Rules is published on the website of the Fiscal Authority at www.stv.llv.li.

⁴ Article 3 amended by LGBl. 2026 No. 114.

Article 4

Recognition of foreign top-up taxes

When computing the IIR top-up tax in accordance with Article 8 of the GloBE Act, foreign top-up taxes shall be taken into account as equivalent in so far as they have been recognised as equivalent by the competent body of the OECD.

Article 5

Tax return for the collection of the Liechtenstein top-up tax and the IIR top-up tax

1) The tax return for the collection of the Liechtenstein top-up tax and the IIR top-up tax (Article 13(1)(a) and (b) of the GloBE Act) must be submitted in accordance with the requirements of the Fiscal Authority. The annexes to the tax return and the other documents to be submitted must be provided in German or English.

2) The tax return must be submitted to the Fiscal Authority within 15 months of the end of the fiscal year; the first tax return after the enterprise group falls within the scope of the GloBE Model Rules must be submitted within 18 months of the end of the first fiscal year. The Fiscal Authority may, upon reasoned written request, extend the submission deadline.⁵

3) Domestic constituent entities and excluded domestic entities of a multinational enterprise group or a large domestic group shall, of their own accord, file a corresponding notification with the Fiscal Authority within twelve months of the end of the fiscal year following the group falling within the scope of the GloBE Model Rules.⁶

Article 6⁷*GloBE Information Return*

1) The GloBE Information Return (Article 13(1)(c) of the GloBE Act) must contain the information referred to in the GloBE Model Rules and is to be prepared in accordance with the OECD GIR XML Schema, in the version applicable at the relevant time, and taking into account the requirements of the Fiscal Authority.

⁵ Article 5(2) amended by LGBL 2025 No. 269.

⁶ Article 5(3) inserted by LGBL 2025 No. 269.

⁷ Article 6 amended by LGBL 2025 No. 598.

2) The GloBE Information Return must be submitted to the Fiscal Authority within 15 months of the end of the fiscal year; the first GloBE Information Return must be submitted within 18 months of the end of the first fiscal year after the enterprise group falls within the scope of the GloBE Model Rules.

Article 6a⁸

Partner jurisdictions and dissemination approach

1) The partner jurisdictions within the meaning of the GloBE Act are listed in the Annex.

2) The receiving countries for the respective sections of the GloBE Information Return shall be indicated in accordance with the dissemination approach under the applicable agreement.

Article 7

Entry into force

This Ordinance enters into force on the day after its promulgation.

The Government:
signed *Dr. Daniel Risch*
Prime Minister

⁸ Article 6a inserted by LGBl. 2025 No. 598.

Annex⁹
(Article 6a)

List of partner jurisdictions

No.	Partner jurisdiction	Applicable to Reporting Fiscal Years from	Country code (receiving country)	Applicable agreement ¹⁰	Dissemination approach
1.	Australia	1 January 2024	AU	MAC/GIR MCAA	Implementing
2.	Barbados	1 January 2024	BB	MAC/GIR MCAA	QDMTT only
3.	Belgium	1 January 2024	BE	MAC/GIR MCAA	Implementing
4.	Bulgaria	1 January 2024	BG	MAC/GIR MCAA	Implementing
5.	Denmark	1 January 2024	DK	MAC/GIR MCAA	Implementing
6.	Germany	1 January 2024	DE	MAC/GIR MCAA	Implementing
7.	Finland	1 January 2024	FI	MAC/GIR MCAA	Implementing
8.	France	1 January 2024	FR	MAC/GIR MCAA	Implementing
9.	Gibraltar	1 January 2024	GI	MAC/GIR MCAA	QDMTT only
10.	Greece	1 January 2024	GR	MAC/GIR MCAA	Implementing
11.	Ireland	1 January 2024	IE	MAC/GIR MCAA	Implementing
12.	Italy	1 January 2024	IT	MAC/GIR MCAA	Implementing
13.	Japan	1 January 2024	JP	MAC/GIR MCAA	Implementing
14.	Canada	1 January 2024	CA	MAC/GIR MCAA	Implementing

⁹ Annex inserted by LGBl. 2025 No. 598.

¹⁰ MAC (Convention on Mutual Administrative Assistance in Tax Matters, LGBl. 2016 No. 397); GIR MCAA (Multilateral Competent Authority Agreement on the Exchange of GloBE Information, LGBl. 2025 No. 578).

15.	Croatia	1 January 2024	HR	MAC/GIR MCAA	Imple- menting
16.	Luxembourg	1 January 2024	LU	MAC/GIR MCAA	Imple- menting
17.	Netherlands	1 January 2024	NL	MAC/GIR MCAA	Imple- menting
18.	North Macedonia	1 January 2024	MK	MAC/GIR MCAA	Imple- menting
19.	Norway	1 January 2024	NO	MAC/GIR MCAA	Imple- menting
20.	Austria	1 January 2024	AT	MAC/GIR MCAA	Imple- menting
21.	Poland	1 January 2024	PL	MAC/GIR MCAA	Imple- menting
22.	Portugal	1 January 2024	PT	MAC/GIR MCAA	Imple- menting
23.	Republic of Korea (South)	1 January 2024	KR	MAC/GIR MCAA	Imple- menting
24.	Romania	1 January 2024	RO	MAC/GIR MCAA	Imple- menting
25.	Sweden	1 January 2024	SE	MAC/GIR MCAA	Imple- menting
26.	Switzerland	1 January 2024	CH	MAC/GIR MCAA	QDMTT only
27.	Slovakia	1 January 2024	SK	MAC/GIR MCAA	QDMTT only
28.	Slovenia	1 January 2024	SI	MAC/GIR MCAA	Imple- menting
29.	Spain	1 January 2024	ES	MAC/GIR MCAA	Imple- menting
30.	South Africa	1 January 2024	ZA	MAC/GIR MCAA	Imple- menting
31.	Czech Republic	1 January 2024	CZ	MAC/GIR MCAA	Imple- menting
32.	Türkiye	1 January 2024	TR	MAC/GIR MCAA	Imple- menting
33.	Hungary	1 January 2024	HU	MAC/GIR MCAA	Imple- menting
34.	United Kingdom	1 January 2024	GB	MAC/GIR MCAA	Imple- menting
35.	Vietnam	1 January 2024	VN	MAC/GIR MCAA	Imple- menting

Transitional and commencement provisions

640.21 Ordinance on the minimum taxation of large enterprise groups (GloBE Ordinance)

Liechtenstein Law Gazette

Year 2024

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published on 13 December 2024

Ordinance
of 10 December 2024
amending the GloBE Ordinance

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II.**Entry into force**

This Ordinance enters into force on the day after its promulgation¹¹ and shall apply for the first time to fiscal years beginning on or after 1 January 2024.

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¹¹ Entry into force: 14 December 2024.

Liechtenstein Law Gazette

Year 2025

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Ordinance of 15 April 2025 amending the GloBE Ordinance

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II.

Entry into force

This Ordinance enters into force on the day after its promulgation¹² and shall apply for the first time to fiscal years beginning on or after 1 January 2024.

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¹² Entry into force: 18 April 2025.

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Year 2026

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Ordinance
of 31 March 2026
amending the GloBE Ordinance

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II.

Entry into force

This Ordinance enters into force on the day after its promulgation¹³ and shall apply for the first time to tax years beginning on or after 1 January 2026.

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¹³ Entry into force: 4 April 2026.