

## Translation of Liechtenstein Law

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**Ordinance**

of 12 December 2017

**on International Administrative Assistance in  
Tax Matters (Tax Administrative Assistance  
Ordinance, SteAHV)**

On the basis of Article 29a (3) and Article 30 of the Law of 30 June 2010 on International Administrative Assistance in Tax Matters (Tax Administrative Assistance Act, SteAHG), Liechtenstein Legal Gazette 2010 No. 246, as amended, the Government hereby issues the following Ordinance:

## Article 1

*Object*

This Ordinance sets out, in implementation of the Tax Administrative Assistance Act (SteAHG), the details concerning international administrative assistance in tax matters in the spontaneous exchange of information relating to tax rulings.

## Article 2

*Designations*

The designations used in this Ordinance to denote persons and functions include persons of the male and female gender.

## Article 3

*Obligation to engage in the spontaneous exchange of information*

The obligation to engage in the spontaneous exchange of information shall apply irrespective of whether the facts on which the tax ruling is based have come to pass.

## Article 4

*Recipient states*

1) Where a tax ruling has been issued, a spontaneous exchange of information shall take place with the competent authorities of the jurisdictions of domicile of the ultimate parent entity and the direct controlling entity.

2) A spontaneous exchange of information shall also take place in the following cases with the following countries:

- a) Where a tax ruling according to Article 29a (2) a) Tax Administrative Assistance Act (SteAHG) has been issued: with the jurisdictions of domicile of associated companies or permanent establishments with which the taxpayer engages in transactions that lead to taxation pursuant to the tax ruling or that, for the taxpayer, lead to revenue from associated companies or permanent establishments that are taxed according to the tax ruling;
- b) Where a tax ruling according to Article 29a (2) b) Tax Administrative Assistance Act (SteAHG) has been issued: with the jurisdictions of domicile of associated companies with which the taxpayer engages in transactions whose tax consequences are the subject of the tax ruling;
- c) Where a tax ruling according to Article 29a (2) d) Tax Administrative Assistance Act (SteAHG) has been issued: with the country in which the foreign permanent establishment is located, or with the jurisdiction of domicile of the company that has a permanent establishment in Liechtenstein;
- d) Where a tax ruling according to Article 29a (2) e) Tax Administrative Assistance Act (SteAHG) has been issued:
  1. with the jurisdiction of domicile of associated companies that make direct or indirect payments to the taxpayer; and
  2. with the jurisdiction of domicile of the ultimate party entitled to these payments.

3) Entities shall be qualified as associated companies when an entity has a minimum of a 25% stake in another entity or if a third party has a minimum of a 25% stake in both entities. Those who, directly or indirectly, hold a corresponding share of the voting rights or the basic or share capital of this entity shall be qualified as holding a stake.

4) Entities are legal persons as defined by the Persons and Companies Act (PGR).

#### Article 5

##### *Information to be exchanged*

1) In the spontaneous exchange of information, the Fiscal Authority shall transmit to the recipient states (Article 4) the following information relating to the tax ruling in particular:

- a) details relating to the taxpayer's identification and, as applicable, the group to which the taxpayer belongs;
- b) the date of issue of the tax ruling;
- c) the tax years to which the tax ruling applies;
- d) the type of tax ruling according to Article 29a (2) Tax Administrative Assistance Act (SteAHG);
- e) a summary of the contents of the tax ruling;
- f) the reasons for exchanging information with the recipient state;
- g) details relating to the identification of the legal entity in the recipient state.

2) The Fiscal Authority shall transmit to the recipient states a copy of the tax ruling if requested.

3) When applying for the issue of a tax ruling, taxpayers shall provide to the Fiscal Authority the details necessary for the exchange of information pursuant to (1).

#### Article 6

##### *Transitional provisions*

For tax rulings pursuant to section II a) of the transitional provisions of the Law of 10 November 2017 on the Amendment of the Tax Administrative Assistance Act (SteAHG), Liechtenstein Legal Gazette 2017 No. 414, the Fiscal Authority shall transmit to the recipient state infor-

mation pursuant to Article 5 (1) only to the extent that the information follows from the relevant tax files of the Fiscal Authority.

Article 7

*Entry into force*

This Ordinance shall enter into force on 1 January 2018.

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