

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of this website cannot accept any liability if any of its contents should be found to be inaccurate, incomplete or out of date.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 15 December 2015 on the International Automatic Exchange of Information in Tax Matters (AEOI-Ordinance; AIA-Verordnung)
Original German title:	Verordnung vom 15. Dezember 2015 über den internationalen automatischen Informationsaustausch in Steuersachen (AIA-Verordnung)
Serial number (LR-Nr.):	354.1
First published:	21 December 2015
First publication no. (LGBl-Nr.):	2015-358
Last amended:	1 January 2020
Date of last amendment - publication no. (LGBl-Nr.):	2019-374
Translation date:	16 March 2020

Liechtenstein Legal Gazette

2015

No. 358

issued on 21 December 2015

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:¹

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);
- a^{bis}) the Participating Jurisdictions (Art. 2 para. (1) (3) (b) and para. (2) of the AEOI Act);²
- b) the Non-Reporting Liechtenstein Financial Institutions (Art. 2 para. (1) (12) in connection with (14) of the AEOI Act);
- c) the Excluded Accounts (Art. 2 para. (1) (16) of the AEOI Act).

¹ Ingress amended by LGBl. 2016 No. 523.

² Art. 1 para. (1) (a^{bis}) inserted by LGBl. 2016 No. 523.

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

Art. 2³

Partner jurisdictions / Reportable Jurisdictions

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

Art. 2a⁴

Participating Jurisdictions

The Participating Jurisdictions as defined in the AEOI Act are the partner jurisdictions / Reportable Jurisdictions pursuant to Art. 2.

Art. 3

Non-Reporting Liechtenstein Financial Institutions

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

- 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;⁵
- 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;⁶
- e) an asset management company as defined in the Asset Management Act;

³ Art. 2 amended by LGBL 2016 No. 523.

⁴ Art. 2a amended by LGBL 2018 No. 404.

⁵ Art. 3 lit. (a) amended by LGBL 2017 No. 152.

⁶ Art. 3 lit. (d) repealed by LGBL 2016 No. 523.

- 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.⁷

Art. 4

Excluded Accounts

- 1) An Excluded Account as defined in the AEOI Act is in particular:
- 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;⁸
 - 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:⁹
 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

⁷ Art. 3 lit. (f) amended by LGBl. 2016 No. 523.

⁸ Art. 4 para. (1) (a) amended by LGBl. 2017 No. 224.

⁹ Art. 4 para. (1) (b) amended by LGBl. 2017 No. 152.

- 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);¹⁰
- e) an account of a condominium owners' association pursuant to Art. 170a et sqq. of the Act on Property;¹¹
- 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;¹²
- 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;¹³
- h) Repealed¹⁴
- 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:¹⁵
- 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

¹⁰ Art. 4 para. (1)(d) amended by LGBL 2016 No. 523.

¹¹ Art. 4 para. (1)(e) amended by LGBL 2016 No. 523.

¹² Art. 4 para. (1)(f) amended by LGBL 2019 No. 374.

¹³ Art. 4 para. (1)(g) inserted by LGBL 2016 No. 523.

¹⁴ Art. 4 para. (1)(h) repealed by LGBL 2019 No. 374.

¹⁵ Art. 4 para. (1a) inserted by LGBL 2016 No. 523.

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 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.¹⁶

¹⁶ Art. 4 para. (2) repealed by LGBl. 2017 No. 152.

Art. 4a¹⁷*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.

Art. 5

Entry into force

This Ordinance shall enter into force on 1 January 2016.

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

¹⁷ Art. 4a inserted by LGBL 2017 No. 152.

Annex 1¹⁸

(Art. 2)

**List of the partner jurisdictions / Reportable
Jurisdictions**

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving-Country")	Applicable Agreement ¹⁹
1.	Albania	1. January 2019	AL	MAC/MCAA
2.	Andorra	1. January 2017	AD	MAC/MCAA
3.	Anguilla	1. January 2017	AI	MAC/MCAA
4.	Antigua and Barbuda	1. January 2019	AG	MAC/MCAA
5.	Argentina	1. January 2017	AR	MAC/MCAA
6.	Aruba	1. January 2018	AW	MAC/MCAA
7.	Azerbaijan	1. January 2019	AZ	MAC/MCAA
8.	Australia	1. January 2018	AU	MAC/MCAA

¹⁸ Annex 1 amended by LGBl. 2018 No. 404.

¹⁹ MAC (Convention on Mutual Administrative Assistance in Tax Matters, Legal Gazette 2016 No. 397), MCAA (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information, Legal Gazette 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, Legal Gazette 2005 No. 111 in the version Legal Gazette 2015 No. 354).

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving-Country")	Applicable Agreement ¹⁹
9.	Bahamas	1. January 2019	BS	MAC/MCAA
10.	Bahrain	1. January 2019	BH	MAC/MCAA
11.	Barbados	1. January 2018	BB	MAC/MCAA
12.	Belgium	1. January 2016	BE	AEOI Agreement LI-EU
13.	Belize	1. January 2017	BZ	MAC/MCAA
14.	Bermuda	1. January 2017	BM	MAC/MCAA
15.	Bonaire	1. January 2018	BQ	MAC/MCAA
16.	Brazil	1. January 2018	BR	MAC/MCAA
17.	British Virgin Islands	1. January 2017	VG	MAC/MCAA
18.	Brunei Darussalam	1. January 2019	BN	MAC/MCAA
19.	Bulgaria	1. January 2016	BG	AEOI Agreement LI-EU
20.	Cayman Islands	1. January 2017	KY	MAC/MCAA
21.	Chile	1. January 2017	CL	MAC/MCAA
22.	China	1. January 2017	CN	MAC/MCAA
23.	Cook Islands	1. January 2018	CK	MAC/MCAA

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving-Country")	Applicable Agreement ¹⁹
24.	Costa Rica	1. January 2018	CR	MAC/MCAA
25.	Curaçao	1. January 2018	CW	MAC/MCAA
26.	Denmark (excl. Faroe Islands and Greenland)	1. January 2016	DK	AEOI Agreement LI-EU
27.	Germany	1. January 2016	DE	AEOI Agreement LI-EU
28.	Dominica	1. January 2019	DM	MAC/MCAA
29.	Ecuador	1. January 2020	EC	MAC/MCAA
30.	Estonia	1. January 2016	EE	AEOI Agreement LI-EU
31.	Faroe Islands	1. January 2017	FO	MAC/MCAA
32.	Finland (incl Åland)	1. January 2016	FI	AEOI Agreement LI-EU
33.	France (incl. Guadeloupe, Martinique, French-Guayana, Mayotte and La Réunion and excl. Saint-Barthélemy and St. Martin)	1. January 2016	FR	AEOI Agreement LI-EU
34.	Ghana	1. January 2018	GH	MAC/MCAA

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving-Country")	Applicable Agreement ¹⁹
35.	Gibraltar	1. January 2016	GI	AEOI Agreement LI-EU
36.	Grenada	1. January 2019	GD	MAC/MCAA
37.	Greece	1. January 2016	GR	AEOI Agreement LI-EU
38.	Greenland	1. January 2017	GL	MAC/MCAA
39.	Guernsey	1. January 2017	GG	MAC/MCAA
40.	Hong Kong (China)	1. January 2019	HK	MAC/MCAA
41.	India	1. January 2017	IN	MAC/MCAA
42.	Indonesia	1. January 2018	ID	MAC/MCAA
43.	Ireland	1. January 2016	IE	AEOI Agreement LI-EU
44.	Iceland	1. January 2017	IS	MAC/MCAA
45.	Isle of Man	1. January 2017	IM	MAC/MCAA
46.	Israel	1. January 2018	IL	MAC/MCAA
47.	Italy	1. January 2016	IT	AEOI Agreement LI-EU
48.	Japan	1. January 2017	JP	MAC/MCAA
49.	Jersey	1. January 2017	JE	MAC/MCAA

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving-Country")	Applicable Agreement ¹⁹
50.	Canada	1. January 2017	CA	MAC/MCAA
51.	Kazakhstan	1. January 2020	KZ	MAC/MCAA
52.	Colombia	1. January 2018	CO	MAC/MCAA
53.	Croatia	1. January 2016	HR	AEOI Agreement LI-EU
54.	Kuwait	1. January 2017	KW	MAC/MCAA
55.	Latvia	1. January 2016	LV	AEOI Agreement LI-EU
56.	Lebanon	1. January 2018	LB	MAC/MCAA
57.	Lithuania	1. January 2016	LT	AEOI Agreement LI-EU
58.	Luxembourg	1. January 2016	LU	AEOI Agreement LI-EU
59.	Macau (China)	1. January 2019	MO	MAC/MCAA
60.	Malaysia	1. January 2017	MY	MAC/MCAA
61.	Maldives	1. January 2019	MV	MAC/MCAA
62.	Malta	1. January 2016	MT	AEOI Agreement LI-EU
63.	Marshall Islands	1. January 2018	MH	MAC/MCAA
64.	Mauritius	1. January 2017	MU	MAC/MCAA

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving-Country")	Applicable Agreement ¹⁹
65.	Mexico	1. January 2017	MX	MAC/MCAA
66.	Monaco	1. January 2017	MC	MAC/MCAA
67.	Montserrat	1. January 2018	MS	MAC/MCAA
68.	Nauru	1. January 2018	NR	MAC/MCAA
69.	New Zealand	1. January 2017	NZ	MAC/MCAA
70.	Netherlands (excl. Aruba, Bonaire, Curaçao, Saba, Sint Eustatius and Sint Maarten)	1. January 2016	NL	AEOI Agreement LI-EU
71.	Nigeria	1. January 2019	NE	MAC/MCAA
72.	Niue	1. January 2018	NU	MAC/MCAA
73.	Norway	1. January 2017	NO	MAC/MCAA
74.	Oman	1. January 2020	OM	MAC/MCAA
75.	Austria	1. January 2016 ²⁰	AT	AEOI Agreement LI-EU
76.	Pakistan	1. January 2019	PK	MAC/MCAA

²⁰ In the case of Austria, the first relevant reporting period is 2017.

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving-Country")	Applicable Agreement ¹⁹
77.	Panama	1. January 2019	PA	MAC/MCAA
78.	Peru	1. January 2019	PE	MAC/MCAA
79.	Poland	1. January 2016	PL	AEOI Agreement LI-EU
80.	Portugal (incl. Azores and Madeira)	1. January 2016	PT	AEOI Agreement LI-EU
81.	Qatar	1. January 2019	QA	MAC/MCAA
82.	Republic of Korea (South)	1. January 2017	KR	MAC/MCAA
83.	Romania	1. January 2016	RO	AEOI Agreement LI-EU
84.	Russia	1. January 2018	RU	MAC/MCAA
85.	Saba	1. January 2018	BQ	MAC/MCAA
86.	Saint Kitts and Nevis	1. January 2018	KN	MAC/MCAA
87.	Saint Lucia	1. January 2018	LC	MAC/MCAA
88.	Saint Vincent and the Grenadines	1. January 2017	VC	MAC/MCAA
89.	Samoa	1. January 2018	WS	MAC/MCAA
90.	San Marino	1. January 2017	SM	MAC/MCAA

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving-Country")	Applicable Agreement ¹⁹
91.	Saudi-Arabia	1. January 2018	SA	MAC/MCAA
92.	Sweden	1. January 2016	SE	AEOI Agreement LI-EU
93.	Switzerland	1. January 2018	CH	MAC/MCAA
94.	Seychelles	1. January 2017	SC	MAC/MCAA
95.	Singapore	1. January 2018	SG	MAC/MCAA
96.	Sint Eustatius	1. January 2018	BQ	MAC/MCAA
97.	Sint Maarten	1. January 2018	SX	MAC/MCAA
98.	Slovakia	1. January 2016	SK	AEOI Agreement LI-EU
99.	Slovenia	1. January 2016	SI	AEOI Agreement LI-EU
100.	Spain (incl. Canary Islands)	1. January 2016	ES	AEOI Agreement LI-EU
101.	South Africa	1. January 2017	ZA	MAC/MCAA
102.	Trinidad and Tobago	1. January 2019	TT	MAC/MCAA
103.	Czech Republic	1. January 2016	CZ	AEOI Agreement LI-EU
104.	Turkey	1. January 2019	TR	MAC/MCAA
105.	Turks- and Caicos Islands	1. January 2017	TC	MAC/MCAA

No.	Partner jurisdiction / Reportable Jurisdiction	Applicability	Country code ("Receiving-Country")	Applicable Agreement ¹⁹
106.	Hungary	1. January 2016	HU	AEOI Agreement LI-EU
107.	Uruguay	1. January 2018	UY	MAC/MCAA
108.	Vanuatu	1. January 2019	VU	MAC/MCAA
109.	United Arab Emirates	1. January 2019	AE	MAC/MCAA
110.	United Kingdom (excl. Anguilla, British Virgin Islands, Cayman Islands, Gibraltar, Guernsey, Isle of Man, Jersey, Montserrat, Turks and Caicos Islands)	1. January 2016	GB	AEOI Agreement LI-EU
111.	Cyprus	1. January 2016	CY	AEOI Agreement LI-EU

Annex 2²¹

²¹ Annex 2 repealed by LGBL 2018 No. 404.

Annex 3²²

(Art. 4a para. (1) (a) and (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:*/¹ _____P.O. Box:¹ _____

Postal Code:* _____

City:* _____

Country:* _____

²² Annex 3 inserted by LGBL 2017 No. 152 and amended by LGBL 2018 No. 404.

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.

- ¹ 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 ^{2/3}
- 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 center
- 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 NFE³

² The Entity is considered as Passive NFE.

³ 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.

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. 29 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 4²³

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

Supplementary parts for the purpose of a self-certificate**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

²³ Annex 4 inserted by LGBL 2017 No. 152 and amended by LGBL 2017 No. 395.

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.29 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. 29 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**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. 29 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**

...

Ia.**Transitional provision**

Until Article 22b para. (4)²⁴ 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.

...

²⁴ Entry into force: 1. March 2018.