

Translation of Liechtenstein Law

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English title:	Ordinance of 20 December 2016 on the International Automatic Exchange of Country-by-Country Reports of Multinational Enterprise Groups (CbC Ordinance)
Original German title:	Verordnung vom 20. Dezember 2016 über den internationalen automatischen Austausch länderbezogener Berichte multinationaler Konzerne (CbC-Verordnung)
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Ordinance

of 20 December 2016

**on the International Automatic Exchange of
Country-by-Country Reports of
Multinational Enterprise Groups (CbC
Ordinance)**

On the basis of Article 27 of the Law of 4 November 2016 on the International Automatic Exchange of Country-by-Country Reports of Multinational Enterprise Groups (CbC Act), Legal Gazette 2016 No. 502, the Government decrees:

Art. 1

Object and designations

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

- a) the partner jurisdictions (Article 1 paragraph 1 and Article 2 paragraph 1 subparagraph n of the CbC Act);
- b) the content of a CbC report (Article 2 paragraph 1 subparagraph m of the CbC Act).

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

Art. 2

Partner jurisdictions

The partner jurisdictions in the sense of the CbC Act are listed in the Annex.

Art. 3

Content of a CbC report

The CbC report shall contain the information set out in Annex III of the OECD's Final Report to BEPS Action 13 (Transfer Pricing Documentation and Country-by-Country Reporting), and shall be prepared in accordance with the Country-by-Country Reporting XML Schema of the OECD, as amended ¹.

Art. 4

Entry into force

This Ordinance shall enter into force on 1 January 2017 and shall apply for the first time to reporting fiscal years beginning on or after 1 January 2017.

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

¹ The documents are accessible under www.oecd.org or available at the Fiscal Authority.

Annex ²

(Art. 2)

List of partner jurisdictions

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable Agreement ³
1.	Andorra	1. January 2018	AD	MAC/MCAA
2.	Anguilla	1. January 2020	AI	MAC/MCAA
3.	Argentina	1. January 2017	AR	MAC/MCAA
4.	Australia	1. January 2017	AU	MAC/MCAA
5.	Bahamas	1. January 2020	BS	MAC/MCAA
6.	Belgium	1. January 2017	BE	MAC/MCAA
7.	Belize	1. January 2018	BZ	MAC/MCAA
8.	Bermuda	1. January 2017	BM	MAC/MCAA
9.	Brazil	1. January 2017	BR	MAC/MCAA
10.	British Virgin Islands	1. January 2020	VG	MAC/MCAA
11.	Bulgaria	1. January 2017	BG	MAC/MCAA
12.	Cayman Islands	1. January 2018	KY	MAC/MCAA
13.	Chile	1. January 2017	CL	MAC/MCAA
14.	China	1. January 2017	CN	MAC/MCAA
15.	Costa Rica	1. January 2017	CR	MAC/MCAA
16.	Curaçao	1. January 2017	CW	MAC/MCAA
17.	Denmark	1. January 2017	DK	MAC/MCAA

² Annex amended by Legal Gazette 2017 No. 331, Legal Gazette 2018 No. 135 and Legal Gazette 2018 No. 233.

³ MAC (Convention on Mutual Administrative Assistance in Tax Matters, Legal Gazette 2016 No. 397); MCAA (Multilateral Competent Authority Agreement on the exchange of Country-by-Country Reports, Legal Gazette 2016 No. 512); CAA-CbC-USA (Arrangement between the Competent Authority of the United States of America and the Competent Authority of the Principality of Liechtenstein on the Exchange of Country-by-Country Reports).

18.	Germany	1. January 2017	DE	MAC/MCAA
19.	Estonia	1. January 2017	EE	MAC/MCAA
20.	Finland	1. January 2017	FI	MAC/MCAA
21.	France	1. January 2017	FR	MAC/MCAA
22.	Gabon	1. January 2019	GA	MAC/MCAA
23.	Georgia	1. January 2017	GE	MAC/MCAA
24.	Greece	1. January 2017	GR	MAC/MCAA
25.	Guernsey	1. January 2017	GG	MAC/MCAA
26.	Haiti	1. January 2019	HT	MAC/MCAA
27.	Hong Kong (China)	1. January 2019	HK	MAC/MCAA
28.	India	1. January 2017	IN	MAC/MCAA
29.	Indonesia	1. January 2017	ID	MAC/MCAA
30.	Ireland	1. January 2017	IE	MAC/MCAA
31.	Iceland	1. January 2017	IS	MAC/MCAA
32.	Isle of Man	1. January 2017	IM	MAC/MCAA
33.	Israel	1. January 2017	IL	MAC/MCAA
34.	Italy	1. January 2017	IT	MAC/MCAA
35.	Japan	1. January 2017	JP	MAC/MCAA
36.	Jersey	1. January 2017	JE	MAC/MCAA
37.	Canada	1. January 2017	CA	MAC/MCAA
38.	Kazakhstan	1. January 2017	KZ	MAC/MCAA
39.	Columbia	1. January 2017	CO	MAC/MCAA
40.	Croatia	1. January 2017	HR	MAC/MCAA
41.	Latvia	1. January 2017	LV	MAC/MCAA
42.	Lithuania	1. January 2017	LT	MAC/MCAA
43.	Luxembourg	1. January 2017	LU	MAC/MCAA
44.	Malaysia	1. January 2017	MY	MAC/MCAA
45.	Malta	1. January 2017	MT	MAC/MCAA
46.	Morocco	1. January 2020	MA	MAC/MCAA
47.	Mauritius	1. January 2018	MU	MAC/MCAA

48.	Mexico	1. January 2017	MX	MAC/MCAA
49.	Monaco	1. January 2019	MC	MAC/MCAA
50.	New Zealand	1. January 2017	NZ	MAC/MCAA
51.	Netherlands	1. January 2017	NL	MAC/MCAA
52.	Nigeria	1. January 2017	NG	MAC/MCAA
53.	Norway	1. January 2017	NO	MAC/MCAA
54.	Austria	1. January 2017	AT	MAC/MCAA
55.	Pakistan	1. January 2018	PK	MAC/MCAA
56.	Panama	1. January 2020	PA	MAC/MCAA
57.	Peru	1. January 2020	PE	MAC/MCAA
58.	Poland	1. January 2017	PL	MAC/MCAA
59.	Portugal	1. January 2017	PT	MAC/MCAA
60.	Qatar	1. January 2019	QA	MAC/MCAA
61.	Republik of Ko- rea (South)	1. January 2017	KR	MAC/MCAA
62.	Romania	1. January 2017	RO	MAC/MCAA
63.	Russia	1. January 2018	RU	MAC/MCAA
64.	San Marino	1. January 2019	SM	MAC/MCAA
65.	Saudi Arabia	1. January 2020	SA	MAC/MCAA
66.	Sweden	1. January 2017	SE	MAC/MCAA
67.	Switzerland	1. January 2018	CH	MAC/MCAA
68.	Senegal	1. January 2017	SN	MAC/MCAA
69.	Seychelles	1. January 2020	SC	MAC/MCAA
70.	Singapore	1. January 2017	SG	MAC/MCAA
71.	Slovakia	1. January 2017	SK	MAC/MCAA
72.	Slovenia	1. January 2017	SI	MAC/MCAA
73.	Spain	1. January 2017	ES	MAC/MCAA
74.	South Africa	1. January 2017	ZA	MAC/MCAA
75.	Czech Republic	1. January 2017	CZ	MAC/MCAA
76.	Tunisia	1. January 2020	TN	MAC/MCAA
77.	Turks- and Cai-	1. January 2018	TC	MAC/MCAA

	cos Islands			
78.	Hungary	1. January 2017	HU	MAC/MCAA
79.	Uruguay	1. January 2017	UY	MAC/MCAA
80.	United Arab Emirates	1. January 2019	AE	MAC/MCAA
81.	United Kingdom	1. January 2017	GB	MAC/MCAA
82.	United States of America	1. January 2019	US	CAA-CbC-USA
83.	Cyprus	1. January 2017	CY	MAC/MCAA