

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## LIECHTENSTEIN

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

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Declarations contained in a Note Verbale from the Office for Foreign Affairs of Liechtenstein, dated 18 August 2016, deposited with the Secretary General of the OECD, together with the instrument of ratification, on 22 August 2016 - Or. Engl. (*in force since 1 December 2016*)

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Personal Income Tax (*Erwerbssteuer*);
  - . Corporate Income Tax (*Ertragssteuer*).
- . **Article 2, paragraph 1.a.ii:** Real Estate Capital Gains Tax (*Grundstücksgewinnsteuer*).
- . **Article 2, paragraph 1.a.iii:** Wealth Tax (*Vermögenssteuer*).

#### ANNEX B – Competent Authorities

The Fiscal Authority.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

- (i) Any individual possessing the nationality or citizenship of Liechtenstein; and
- (ii) Any person other than an individual deriving its status as such from the laws in force in Liechtenstein.

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>