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# FIFTH EVALUATION ROUND

Preventing corruption and promoting integrity in  
central governments (top executive functions) and  
law enforcement agencies

## EVALUATION REPORT

# LIECHTENSTEIN



Adopted by GRECO  
at its 98<sup>th</sup> Plenary Meeting (Strasbourg, 18-22 November 2024)



Group of States against Corruption  
Groupe d'États contre la corruption

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## **I. EXECUTIVE SUMMARY**

1. This report evaluates the effectiveness of the framework in place in Liechtenstein to prevent corruption among persons with top executive functions (members of government, the Government Secretary, Secretaries General and Senior Political Advisors, hereinafter “PTEFs”) and members of the National Police. It also covers the Prince, as he contributes to the decision-making within the executive. This report aims at supporting the country in strengthening transparency, integrity, and accountability in public life, in line with GRECO standards.

2. Liechtenstein does not have an overarching anti-corruption public policy document. A co-ordinated strategy to promote integrity among PTEFs should therefore be devised on the basis of a risk analysis. In addition, the Working Group on Corruption Prevention should operate with an appropriate level of transparency and issue regular reports on its activity. A comprehensive Code of Conduct for the Prevention of Corruption is applicable to PTEFs who are employees of the state administration. However, there is no specific code of conduct applying to members of government, a shortcoming which needs to be addressed. Specific awareness-raising activities and confidential counselling in relation to ethical issues should also be put in place.

3. Further rules which need to be adopted include rules requiring integrity checks upon appointments of PTEFs in order to detect and manage possible risks of conflicts of interest, rules as to how PTEFs come into contact with lobbyists and other third parties who seek to influence government decision-making as well as rules on post-employment restrictions. Finally, PTEFs are under no obligation by virtue of their public office to declare their assets. The transparency over financial and business interests of PTEFs needs to be considerably enhanced, in particular to disclose potential conflicts of interest, and PTEFs should thus be required to declare their assets, income, liabilities and financial interests publicly on a regular basis.

4. While the right of the public to access public documents is enshrined in the legislation, there are both legislative and practical shortcomings in the access to information framework that call for thorough review and additional development. Furthermore, clear rules should be adopted concerning the procedure for public consultations in respect of draft legislation originating from the government.

5. As regards the Prince, GRECO recommends communicating information (such as the frequency and content) on meetings between the Prince and the Prime Minister as well as revising the powers of the Prince to block or discontinue criminal investigations and proceedings in respect of persons with top executive functions suspected of having committed corruption related offences.

6. With regard to the National Police, a full assessment of corruption risks in policing areas and activities should be conducted in order to identify problems and emerging trends and devise an integrity and anti-corruption strategy for the police. The National Police currently does not have a dedicated code of conduct, which should be developed and accompanied by practical guidance. Ethics and integrity training for police officers should be strengthened and a mechanism for giving confidential advice to police officers on ethical issues should be put in place. Integrity checks of police officers should also take place

systematically prior to recruitment and regularly throughout their career. In addition, a study should be conducted concerning the activities of police officers after they leave the police. Consideration should also be given to centralising the submission of complaints against the National Police through one entry point. Lastly, the protection of whistleblowers within the National Police should be strengthened.

## **II. INTRODUCTION AND METHODOLOGY**

7. Liechtenstein joined GRECO in January 2010 and has been evaluated in the framework of GRECO's Joint First and Second (in April 2011), Third (in September 2014) and Fourth (in June 2019) Evaluation Rounds. The resulting Evaluation Reports, as well as the subsequent Compliance Reports, are available on GRECO's website ([www.coe.int/greco](http://www.coe.int/greco)). This Fifth Evaluation Round was launched on 1 January 2017.<sup>1</sup>

8. The objective of this report is to evaluate the effectiveness of the measures adopted by the authorities of Liechtenstein to prevent corruption and promote integrity in central governments (top executive functions) and law enforcement agencies. The report contains a critical analysis of the situation, reflecting on the efforts made by the actors concerned and the results achieved. It identifies possible shortcomings and makes recommendations for improvement. In keeping with the practice of GRECO, the recommendations are addressed, via the Head of delegation in GRECO, to the authorities of Liechtenstein, which determine the national institutions/bodies that are to be responsible for taking the requisite action. Within 18 months following the adoption of this report, Liechtenstein shall report back on the action taken in response to GRECO's recommendations.

9. To prepare this report, a GRECO evaluation team (hereafter referred to as the "GET"), carried out an on-site visit to Vaduz from 15 to 19 April 2024, and reference was made to the responses by Liechtenstein to the Evaluation Questionnaire (Greco(2016)19), as well as other information received, including from civil society. The GET was composed of Mr Jean-Christophe GEISER, Senior Legal Adviser, Public Law Division, Federal Office of Justice (Switzerland), Ms Alexia KALISPERA, Senior Counsel of the Republic, The Law Office of the Republic (Cyprus), Ms Jenni JUSLÉN, Chief Superintendent, National Police Board (Finland) and Mr Christian MANQUET, Former Head of the Department for Criminal Law and the Coordinating body for the fight against corruption, Ministry of Justice (Austria). The GET was supported by Ms Anne WEBER and Ms Carla RIQUELME from GRECO's Secretariat.

10. The GET met with the Prime Minister and interviewed representatives of the Office for Foreign Affairs, the Ministry of General Government Affairs and Finance, the Ministry of Home Affairs, Economy and Environment, the Office of Human Resources and Organisation, the Government Chancellery, the National Police (including the National Commissioner and the Head of the Crime Investigation Division), as well as representatives of the National Audit Office and of the Financial Market Authority. The GET also met with the President and members of Parliament, the Director of the Cabinet Office of the Prince, the Second Deputy President of the Court of Appeal and the Director of the Office of the Public Prosecutor. The GET's meetings also included media and civil society representatives as well as academicians from the University of Liechtenstein and the Liechtenstein Institute.

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<sup>1</sup> More information on the methodology is contained in the Evaluation Questionnaire which is available on GRECO's [website](http://www.coe.int/greco).

### III. CONTEXT

11. Liechtenstein has been a member of GRECO since 2010 and has been subject to four evaluation rounds focusing on different topics linked to the prevention of and fight against corruption. In the First and Second Joint Evaluation Rounds, 83% of the recommendations had been fully implemented. Taking note of this positive result, GRECO had highlighted the important changes introduced as regards the capacity to investigate and prosecute corruption-related offences, to protect the public administration against corrupt acts and to prevent the misuse of corporate entities. In the Third Evaluation Round, 85% of the recommendations had been fully implemented (the others partly so). With regard to incriminations, all recommendations had been implemented satisfactorily. Lastly, in the Fourth Evaluation Round dealing with corruption prevention in respect of parliamentarians, judges and prosecutors, in relation to which the compliance procedure is still on-going, 37.5% of the recommendations were fully implemented, 50% were partly implemented and 12.5% were not implemented, according to the most recent public report available.<sup>2</sup>

12. With a population of around 39 700 inhabitants, Liechtenstein is one of the smallest countries in Europe and the world. A third of the population are foreign nationals, mainly from Switzerland, Austria, Germany and Italy. Liechtenstein has one of the highest gross domestic products per capita in the world, a CHF 7 042 (EUR 7 530) gross monthly salary (median) and a 1.3% average unemployment rate in 2022. The high salaries in the country are said to lower the risk of corruption.

13. Liechtenstein is not a member of the European Union, but a member of the European Economic Area (EEA). Through the EEA Agreement, various European legal acts apply to Liechtenstein. This is not yet the case for the Whistleblower Protection Directive, which is expected to be added to the EEA Agreement in the near future. Liechtenstein became a member of the International Monetary Fund (IMF) on 21 October 2024. The government views membership of the IMF as a way to increase the reputation and visibility of the country's economic location and financial center. While Liechtenstein used to be known for its bank secrecy laws, the country boosted its transparency as well as international cooperation in tax matters after data stolen from LGT Bank – Liechtenstein's biggest bank – was used by Germany to prosecute tax evaders in 2008.

14. In its Fifth Round Evaluation Report, adopted in May 2022, MONEYVAL stressed that, as an international financial center, "Liechtenstein's primary money laundering threats stem from non-resident customers that may seek to transfer criminal proceeds that were generated abroad or use Liechtenstein financial intermediaries to facilitate their illicit activities. In this regard, economic crime (in particular fraud, embezzlement, fraudulent bankruptcy, and tax offences) and corruption are the most relevant predicate offences."<sup>3</sup>

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<sup>2</sup> For up-to-date information, see GRECO's website:

<https://www.coe.int/en/web/greco/evaluations/liechtenstein>. The *Interim Compliance Report* (Fourth Evaluation Round) was adopted by GRECO during the 95<sup>th</sup> plenary meeting (27 November – 1 December 2023).

<sup>3</sup> Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL), [Evaluation Report on Liechtenstein](#), May 2022. The UN Independent Expert on foreign debt, international financial obligations and human rights also identified in 2023 a number of areas for improvement, including transparency of financial flows, trustees and ensuring that financial investments do not harm human rights or the environment, and called upon the authorities to do more regular data collection and assessment: [Liechtenstein: Progress on financial regulations must serve human rights too, says UN expert](#) (26 June 2023).

15. While Liechtenstein is not covered by any corruption perception indices such as that of Transparency International, it was however given in 2022 the good score of 94.81 (out of 100) for the “control of corruption” indicator developed by the World Bank.<sup>4</sup> Overall, the GET could observe that corruption is not seen as an issue in the country, be it at the level of the executive or within the police. The notion of corruption is often understood in a narrow sense (bribes taken/given, mostly happening abroad<sup>5</sup>), but there is a willingness to better apprehend it in line with international standards. The Liechtenstein Government and Police claim to have a zero-tolerance policy in this regard. At the same time, there is a higher risk of nepotism and favouritism due to the small size of the country. However, many of the GET’s interlocutors also stressed that this comes with strong social control: undue advantages are quickly known and are not tolerated in the society.

16. A characteristic of Liechtenstein is that it has one of the most politically powerful hereditary monarchies in Europe.<sup>6</sup> State power is vested in the Reigning Prince and the People. There are strong direct democracy rights, with frequent referendums on legislative proposals. The people themselves may bring measures to the table through the popular initiative. As for the monarchy, it enjoys the support of a large portion of the population. In a survey carried out by the University of Liechtenstein in 2017, among young people on the trust in socially relevant institutions, respondents put the monarchy and the royal family at the top of the list.<sup>7</sup>

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<sup>4</sup> <https://www.worldbank.org/en/publication/worldwide-governance-indicators/interactive-data-access>

<sup>5</sup> On the transnational financial dimension of corruption, see for instance the ‘Venezuela Gold case’, under investigation by the authorities of Liechtenstein (Gold was allegedly stored there as a way of laundering the proceeds of corruption by a former high-level Venezuelan official):

<https://www.occrp.org/en/investigations/hugo-chavezs-nurse-stashed-gold-bars-in-a-secret-vault-in-europe-investigators-allege-heres-who-they-say-helped-her>

<sup>6</sup> <https://freedomhouse.org/country/liechtenstein/freedom-world/2024>

<sup>7</sup> <https://www.uni.li/de/universitaet/gesellschaft/jugendstudie-2017/vertrauen>



#### **IV. CORRUPTION PREVENTION IN CENTRAL GOVERNMENTS (TOP EXECUTIVE FUNCTIONS)**

##### **System of government and top executive functions**

###### *System of government*

17. The Principality of Liechtenstein is a constitutional hereditary monarchy based on democratic and parliamentary principles. State power is vested in the Reigning Prince and the People and is exercised by both in accordance with the Constitution and the laws (Article 2 of the Constitution). The Reigning Prince (*Landesfürst*, hereafter: the Prince) is the Head of State. The legislative power is vested in a unicameral Parliament (*Landtag*), consisting of 25 members<sup>8</sup> who serve on a part-time basis. They are elected for four-year terms through universal, equal, secret and direct suffrage under proportional representation. In addition, the People have numerous direct-democratic rights, including the right of referendum and the right of initiative. Executive powers are vested in the government, consisting of a Prime Minister and four ministers, with one of the ministers appointed as Deputy Prime Minister.

###### *The Prince*

18. The Prince<sup>9</sup> represents the state in all its relations with foreign countries, without prejudice to the requisite participation of the responsible government. Every law requires the Prince's sanction to attain legal force. The Prince has the right to convene and to prorogue Parliament and, on significant grounds to be communicated each time to the assembly, to adjourn it for three months or to dissolve it (Article 48 of the Constitution). In addition, the Prince takes - through government, without the participation of Parliament - the measures necessary for the execution and implementation of laws and measures pursuant to his rights of administration and supervision, and issues the appropriate ordinances (Article 10 of the Constitution). Under Article 92 of the Constitution, it is however the government which is responsible for the execution of all laws and of all legally permissible mandates by the Prince or Parliament and which issues the necessary ordinances to give effect to the laws and the directly applicable international treaties. In urgent cases, the Prince takes the necessary measures for the security and welfare of the State. The Prince also appoints judges in accordance with the provisions of the Constitution (Article 11 of the Constitution). Finally, he has the right of pardon, of mitigating or commuting legally adjudicated sentences, and of quashing initiated investigations.

19. Following amendments to the Constitution proposed by the Princely House and adopted in a national referendum in March 2003, the Prince's role has been modified, in particular with respect to the power to dismiss the government or members of government (Article 80). If the government loses the confidence of the Prince or of Parliament, it loses the power to exercise its functions. The Prince may appoint an interim government until a new government takes office. He may also dismiss, but only in agreement with Parliament, members of government who no longer enjoy his confidence. Since 2003, the Prince's power

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<sup>8</sup> For more information see [4<sup>th</sup> Round Evaluation Report](#) on Liechtenstein, paragraph 20.

<sup>9</sup> In preparation for his succession to the throne, Prince Hans-Adam II appointed his first-born son as his Deputy on 15 August 2004, in accordance with Article 13bis of the Constitution. The Hereditary Prince, H.S.H. Hereditary Prince Alois von und zu Liechtenstein, thus performs the duties of the Head of State of the Principality of Liechtenstein both nationally and internationally.

to veto any bill has been restricted to the extent that the Prince must now take a decision within six months (Article 65.1).<sup>10</sup> A reasoned motion of no-confidence against the Prince (Article 13ter) and the possibility of an initiative to abolish the monarchy (Article 113) have also been introduced. No constitutional amendments, with the exception of the abolition of the monarchy, can be adopted without the approval of the Prince. In addition, since then it is no longer the Prince but the government that is responsible for appointing civil servants. Furthermore, the Prince's right to issue emergency decrees has been limited to a maximum of six months (Article 10).

20. At the time of the revision of the Constitution, the European Commission for Democracy through Law (the Venice Commission) had expressed some concerns regarding aspects of the Prince's role, notably in respect of his power of veto on laws passed by Parliament, the far-reaching role of the Prince in the selection procedure of judges and the lack of accountability before Parliament, including through ministerial countersignature. It noted, regarding the proposal made by the Princely House, that "its basic logic is not based on a monarch representing the state or nation and thereby being removed from political affiliations or controversies but on a monarch exercising personal discretionary power. This applies in particular to the powers exercised by the Prince Regnant in the legislative and executive field without any democratic control or judicial review."<sup>11</sup> The Venice Commission also underlined that, while in some countries, the monarch has been excluded from the exercise of public powers and merely has a symbolic function, this is clearly not the approach of the Constitution of Liechtenstein. In its 2011 Evaluation Report on Liechtenstein, GRECO stated that, traditionally, the Prince plays a leading role in the country.<sup>12</sup>

21. GRECO has agreed that a Head of State would be covered in the Fifth Evaluation Round under "central governments (top executive functions)" when s/he actively participates on a regular basis in the development and/or the execution of governmental functions or advises the government on such functions. These may include determining and implementing policies, enforcing laws, proposing and/or implementing legislation, adopting and implementing by-laws/normative decrees, taking decision on government expenditure, and taking decisions on the appointment of individuals to top executive functions.

22. First, the GET notes that the Prince has substantial powers, including the authority to dissolve Parliament, to appoint and dismiss government, to appoint judges, and to veto legislation by not acting on it for six months after it is passed by Parliament. He also represents the state in its relations with foreign countries. In urgent cases, he may take the necessary measures for the security and welfare of the state (emergency decrees). However, these powers are rarely used in practice (apart from the nomination of judges), and some interlocutors underlined that the Prince generally does not interfere in politics and leaves daily business to the government. As for members of government, they are nominated by Parliament after parliamentary elections every four years and then appointed by the Prince.

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<sup>10</sup> For any law to attain legal force, it must, in addition to the assent of Parliament, be sanctioned by the Reigning Prince, countersigned by the responsible Prime Minister or the Deputy Prime Minister, and promulgated in the Liechtenstein Legal Gazette (*Landesgesetzblatt*). If the Reigning Prince does not grant his sanction within six months, it shall be deemed to have been refused.

<sup>11</sup> Opinion on the Amendments to the Constitution of Liechtenstein proposed by the Princely House of Liechtenstein, adopted by the Venice Commission at its 53<sup>rd</sup> plenary session (Venice, 13-14 December 2002), [CDL-AD\(2002\)032](#), paragraph 41.

<sup>12</sup> See GRECO [Evaluation Report](#) on Liechtenstein, Joint First and Second Evaluation Rounds, 21 October 2011, para. 103.

23. Overall, the GET was left with the impression that the political system is largely based on consensus, to lower the risk of veto. The veto right was indeed not used in recent years. That said, the mere fact that it exists may have consequences. In 2012, a popular initiative, which sought to limit the Prince's right of veto over decisions taken by the people in referenda, was rejected by 76.1% of the vote (the Prince had threatened to renounce to his title were it to be approved). This initiative followed a debate after a vote on decriminalising abortion in the country. The Prince had previously said that he would veto the new law proposed by an initiative. The text was ultimately rejected.

24. It is clear from the above that the Prince has extensive executive powers, even if these are not commonly used. Moreover, the Prince has meetings with the Prime Minister twice a month (see below, paragraph 85) and regularly meets with members of Parliament and thus may participate on a regular basis in the development and the execution of state and governmental functions. Consequently, the GET concludes that the Prince contributes to the decision-making within the executive and is to be regarded as a person with top executive functions for the purposes of this report. However, given the very specific role and position of the Prince on the political chessboard, the GET deems it appropriate to make a distinction in this report between measures recommended in relation to the Prince and measures recommended in relation to other PTEFs.<sup>13</sup> In view of Liechtenstein's particular constitutional system and the principle of hereditary power, the GET is for instance unable to make a relevant recommendation for measures in relation to the commencement or cessation of functions of Head of State, including with regard to checks on integrity or assets. Since the Prince enjoys absolute and perpetual immunity, he cannot be held liable or be subject to disciplinary or criminal proceedings, nor can he be held to account politically.

25. In this context, the GET notes that the Prince does not receive any public funds, remuneration or allowance for his functions as Head of State. The Prince is, however, exempt from tax liability in the performance of his duties. His income comes exclusively from the privately owned Princely Assets, organised in five Princely Foundations including the Prince of Liechtenstein Foundation, which notably owns the LGT Group, a private banking and asset management group. The Liechtenstein Group, which is also owned by a Princely Foundation, manages a portfolio of companies, operating in the sectors of agriculture, forestry, renewable energy and real estate. This reportedly serves the purpose of maintaining the financial independence of the Princely House.

26. In addition, it was stressed that safeguards are in place, to ensure that the Prince does not abuse his powers. The existence of strong direct democracy rights are seen as balancing the powers of the Prince. It is ultimately possible to abolish the monarchy, as at least 1 500 Liechtenstein citizens have the right to submit a reasoned motion of no-confidence against the Reigning Prince or an initiative to abolish the monarchy (Article 113 of the Constitution). The LGT Group is also subject to the supervision of the Financial Market Authority and the LGT Group and Liechtenstein Group regularly publish reports on their activities. The GET did not hear of any complaint regarding real, potential or perceived conflicts of interest concerning the Princely House either directly or indirectly. The Princely House generally enjoys a high level of public confidence.

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<sup>13</sup> In the recommendations below, the Prince is not concerned by the formula: "all persons with top executive functions". The Prince is explicitly mentioned, where applicable.

27. Furthermore, the GET met with the Director of the Prince's Cabinet Office, which is only composed of three secretaries. The Director is recruited and paid by a Princely Foundation, under a private law contract. The Director's role is to advise and assist the Prince in his various functions, but he does not have decision-making authority in relation to constitutional powers of the Prince. His role is merely that of a private secretary. The GET was also told that the Director does not enter into contact with members of government or their secretariat. In light of the above, the GET does not consider that he falls within the ambit of this evaluation round.

### *The Government*

28. The government consists of five members and exercises the central executive power of the State. It acts as a collegial government. It consists of the Prime Minister, the Deputy Prime Minister and three ministers. All the members of government are nominated by Parliament after parliamentary elections every four years and appointed by the Prince. As the supreme executive authority of the state, the collegial government is responsible for the entire state administration.<sup>14</sup> It is responsible for enforcing the laws and for issuing the ordinances required to implement the laws and directly applicable treaties (Article 92 of the Constitution).

29. Each member of government is assigned a ministry and one or more areas of responsibility at the beginning of a legislative period. The government currently consists of three female and two male ministers. They are responsible for the following ministries: Ministry of General Government Affairs and Finance (Prime Minister); Ministry of Home Affairs, Economy and Environment (Deputy Prime Minister); Ministry of Infrastructure and Justice (Minister); Ministry of Foreign Affairs, Education and Sport (Minister) and Ministry of Social Affairs and Culture (Minister). Each member of government has an alternate who represents the member of government in question at meetings of the collegial government if they are unable to attend. The deputies are currently three men and two women. This composition is in line with the Committee of Ministers' [Recommendation Rec\(2003\)3 on balanced participation of women and men in political and public decision making](#), according to which a balanced participation of women and men is taken to mean that the representation of either women or men in any decision-making body in political or public life should not fall below 40%.

30. In addition to the decision-making powers within the framework of an administrative jurisdiction (as the first competent authority) and the issuing of government ordinances, the collegial government organises and supervises the administration, monitors the lawful course of business of the ordinary courts, plans and controls government and administrative activities and, in the area of legislation, prepares government bills for Parliament. It is also involved in foreign policy and manages the financial assets in accordance with the budgetary principles of legality, urgency and economic efficiency laid down in the Financial Budget Act. All government decisions or decrees are subject to appeal to the Administrative Court.

31. In accordance with Article 79.2 of the Constitution, the government is appointed by the Prince (by decree) in agreement with Parliament on the latter's proposal. The proposal of Parliament is made by electing the members of government by simple majority in a public

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<sup>14</sup> Article 78 of the Constitution and Article 4 of the Government and Administration Organisation Act.

session of Parliament at the beginning of a legislative period. In the same way, an alternate is to be appointed for the Prime Minister (not to be confused with the Deputy Prime Minister, who must be a government member) and the members of government who, if unable to attend, deputise for the member of government concerned at meetings of the collegial government.

32. The government is accountable to both the Prince and Parliament. The government's accountability to the Prince arises from the Prime Minister's duty to report<sup>15</sup> and to Parliament from Parliament's right of scrutiny as well as from the government's duty to submit an annual budget of all expenditure and revenue as well as a report on its official activities to Parliament.

33. If the government as a collegiate body loses the confidence of the Prince or Parliament (vote of no confidence pursuant to Article 80 of the Constitution), its authority to exercise its office ends. If an individual member of government loses the confidence of the Prince or Parliament, the decision on the loss of the power to exercise office is to be taken by mutual agreement between the Prince and Parliament.

34. Pursuant to Article 46.4 of the Constitution, members of government cannot be members of Parliament at the same time. This also applies to the Senior Political Advisors of Prime Minister and the Deputy Prime Minister, the Government Secretary and the Secretaries General (see below).

35. In view of the above, the GET notes that the Prime Minister, the Deputy Prime Minister and the ministers are involved in the exercise of executive functions on a daily basis and are to be covered by this report as PTEFs.

#### *Other persons exercising top executive functions*

36. The Government Secretary is the secretary of the collegial government. S/he keeps minutes of the meetings of the collegial government and supports the President (usually the Prime Minister or, in case of absence, the Deputy Prime Minister) in the execution and implementation of government decisions as well as for coordination tasks and fulfils other tasks assigned to him/her by law, ordinance or government decision. S/he is head of the "Staff Unit Government Secretary" (*Stabsstelle Regierungssekretär*) and the "Staff Unit Government Chancellery" (*Stabsstelle Regierungskanzlei*), which report directly to the collegial government and are subject to the ongoing supervision of the Prime Minister.

37. The General Secretariats (*Generalsekretariate*) are the central staff units of the ministries. Each ministry is assigned a General Secretariat, which is headed by a Secretary General. The General Secretariat supports the responsible member of government in the fulfilment of his/her tasks and is responsible in particular for planning, organising and coordinating the business activities of the ministry; preparing the ministry's budget; ensuring the control of the ministry; providing information and communication for the ministry with the support of the Government Chancellery; coordinating the business activities of the ministry with those of other ministries and the collegiate government; and fulfilling other tasks assigned to it by the responsible member of government.

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<sup>15</sup> Article 86.1 of the Constitution: The Prime Minister shall submit oral or written reports to the Reigning Prince with regard to matters subject to the disposal of the Sovereign.

38. The position of Government Secretary and Secretary General must be advertised publicly, as they are considered to be heads of office (*Amtsstellenleiter*) in accordance with the Government and Administration Organisation Act and must be recruited in accordance with the provisions of the State Personnel Act (Article 9). They are appointed by the collegial government, not by an individual member of government. The Government Secretary and the Secretaries General are part of the government staff. The Government Secretary is employed by the government with an open-ended contract, while the Secretaries General are employed by the government for a fixed term of four years - with the possibility of extension. Two deputies are to be appointed for the Government Secretary and one for each of the Secretaries General, who assume their rights and duties if/when they are unable to do so. Like all employees of the state administration, the Government Secretary and the Secretaries General must also take the oath of office in accordance with Article 108 of the Constitution. The Government Secretary and Secretaries General are directly responsible for preparing government decisions and thereby have a certain influence on the decisions taken by the Government. They are therefore closely involved in the decision-making process at ministerial level. According to the GET, they are also PTEFs.

39. As employees with managerial functions, the Government Secretary and the Secretaries General may be dismissed by order of the government for objectively sufficient reasons or their employment contract may be terminated without notice. Termination by the government also takes the form of a decree. Good cause is deemed to be any circumstance in which the continuation of the employment relationship can no longer be reasonably expected in good faith.

40. The Prime Minister and the Deputy Prime Minister are entitled to a Senior Political Advisor. Although these Senior Political Advisors are proposed by the member of government, they are also appointed by the collegial government and hired on a fixed-term contract. If a ministry requires the support of external experts in specific matters, they are usually also appointed by a decision of the collegial government. However, they rarely work directly with a member of government, but usually support either the General Secretariat or a specific office on specific issues. There are therefore no persons or functions that are directly commissioned or employed by individual members of government.

41. The position of Senior Political Advisor to the Prime Minister or the Deputy Prime Minister is not publicly advertised. Senior Political Advisors are selected directly by the Prime Minister and the Deputy Prime Minister and are appointed by the collegial government through a government decision. The appointment is made by means of a separate employment contract, which must be signed by the Prime Minister. These employment contracts are subject to the State Personnel Act and all other acts that apply to civil servants. Their names and functions are made public and are easily accessible through the website of the relevant ministry.

42. While the Senior Political Advisor to the Prime Minister and to the Deputy Prime Minister do not themselves have executive functions, they are often closely associated with decision-making powers of the ministers who have selected them and thus are regarded as PTEFs for the purpose of this report.

43. In addition, Senior Advisors to the ministries (*Mitarbeiter der Regierung*) are organisationally assigned to the General Secretariat and are also appointed by the collegial

government. Their names and area of competence are listed on the website of the relevant ministries. At the time of the visit, 24 advisors were working in the five ministries, some of them part-time. Advisors are mainly responsible for preparing the government's decisions and reporting about their implementation. Given that their role does not pertain to ministerial decision-making but is rather of an operational nature, the GET is of the view that the Senior Advisors to the ministries should not be considered as PTEFs.

44. A member of government may also delegate the fulfilment of certain tasks to a head of office. However, these tasks are carried out in the name and on behalf of the member of government responsible for carrying them out.

45. The GET observes that there are no criteria governing appointments of PTEFs and no screening or integrity checks carried out for them. PTEFs are also not subject to any obligation to declare their assets or financial interests (see below) and only have to produce a criminal record certificate upon appointment. While some flexibility needs to be maintained regarding these appointments, the GET believes that this flexibility should, at the very least, be counterbalanced by a formalised procedure for checks at the time of recruitment including unambiguous integrity criteria (concerning in particular potential conflicts with their private interests and/or those of close family members, their previous jobs, liabilities, outside activities, links to lobbyists or third parties who may wish to influence decision-making, etc.). Such integrity checks would play an important part in preventing corruption by providing an opportunity to identify conflicts of interest of persons contemplated for a particular ministerial portfolio before joining the government. Similarly, integrity checks appear to be important for the other categories of PTEFs, who are appointed by the government. Therefore, **GRECO recommends laying down rules requiring that integrity checks take place upon appointment of persons with top executive functions in order to identify and manage possible conflicts of interest.**

#### *Remuneration of persons with top executive functions*

46. In 2022, the median gross salary of people employed in Liechtenstein was CHF 7 042 per month (EUR 7 530).<sup>16</sup> With regard to the average monthly salaries, these corresponded to CHF 8 689 (EUR 9 291) per employee in 2021, meaning an average annual salary per employee of CHF 104 260 (EUR 111 479).

47. The salary of the members of government and of the Government Secretary is set as a percentage of the maximum fixed salary for salary class 20 (highest salary category within the state administration). The ordinary maximum salary on 1 January 2024 is as follows (Article 34 of the Remuneration Act, *Besoldungsgesetz*):

Prime Minister	123%	CHF 329 406 EUR 352 215
Deputy Prime Minister	116%	CHF 310 660 EUR 332 171
Other Ministers	108.5%	CHF 290 574 EUR 310 694

<sup>16</sup> See <https://www.statistikportal.li/de/themen/arbeit-und-erwerb/loehne>

Government Secretary	101.5%	CHF 271 827 EUR 290 649
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48. For the Secretaries General, there is a fixed salary during their four-year-term. Their salary comes under the same salary scale that applies to employees of the National Administration<sup>17</sup> and corresponds to the typical salary of heads of office (*Amstellenleiter-in*) according to the Remuneration Act (salary category 18: between CHF 168 640 (EUR 180 317) and CHF 239 470 (EUR 256 051) per year). As for the Senior Political Advisors of the Prime Minister and the Deputy Prime Minister, salaries are determined in their employment contract and are equivalent to salary class 16 (between CHF 148 970 (EUR 159 285) and CHF 211 540 (EUR 226 188) per year). Their remuneration is below the level of remuneration of the Secretaries General, since they do not bear any staff responsibility.

49. Pursuant to Article 34, paragraph 2, of the Remuneration Act, members of government receive a representation allowance of CHF 12 000 (EUR 12 831) per year, which is determined by Parliament on the recommendation of the Finance Commission (Parliamentary decision 63/97 L of 20 June 1997). This representation allowance covers all personal or domestic expenses.

50. Members of government are fully reimbursed for attending meetings and conferences abroad. However, they are not entitled to meal allowances and small expenses abroad in accordance with the Expenses Ordinance (*Spesenverordnung*), as this does not apply to members of government.

51. There are no special tax regulations for members of government. Members of government are subject to wealth and income tax like any natural person resident of Liechtenstein. Members of government are not considered employees of the state administration. The lump-sum compensation is subject to contributions to the old-age pension fund (AHV), Disability Insurance (*Invalidenversicherung* IV), Family Compensation Fund (*Familienausgleichskasse* FAK), and Unemployment Insurance (*Arbeitslosenversicherung*, ALV), as well as national tax contributions, but not to the pension plan.

52. Former members of government are generally entitled to a bridging allowance amounting to half of the relevant annual salary after they leave office. The entitlement to a bridging allowance is limited in time and is based on the years and months in office as a member of government. Irrespective of the term of office, the bridging allowances are initially paid during the first two years after leaving office. The entitlement to bridging allowances is extended depending on the term of office: after four years in office, there is an entitlement to six years of bridging allowances amounting to half of the relevant annual salary. For the fifth up to and including the eighth year in office, there is an entitlement to a further two years bridging allowance, and from the ninth year onwards in office an additional year, in each case for the full term of office.

53. After leaving the government, the member of government can apply for a full or partial lump-sum payment instead of the bridging allowance. However, the lump-sum payment may not exceed the total bridging allowance for two years. Payment of the remaining bridging

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<sup>17</sup> The current salary table of the Liechtenstein National Administration can be found here:  
<https://www.llv.li/serviceportal2/amtsstellen/amt-fuer-personal-und-organisation/flyer/lohntabelle.pdf>



allowances is not deferred by the lump-sum payment. The bridging allowances are reduced if the earned income and other income together with the bridging allowances exceed the last salary of the member of government. Other income explicitly includes social security benefits such as pensions from AHV and the pension plan.

54. The state continues to pay the old-age insurance and pension plan contributions of members of government after their period of service in government. They have the option of remaining in the pension plan for state employees, the Liechtenstein Pension Fund Foundation, until the normal AHV retirement age, which is 65. In this case, the state pays the employee's contributions on the full final salary until retirement.

55. Alternate members of government are entitled to the same attendance fee for attending government meetings as members of Parliament.<sup>18</sup> As members of Parliament receive an attendance fee of CHF 200 (half day – EUR 214) and CHF 300 (full day – EUR 321) and compensation for preparatory work for a meeting in the same amount as the attendance fee, deputy members of government therefore also receive CHF 400 (EUR 428) for half a day and CHF 600 (EUR 642) for a full day for attending a government meeting.

56. Alternate members of government are not entitled to the same travel allowance as members of Parliament. They (currently) receive a lump-sum allowance of CHF 6 000 (less social security contributions – EUR 6 415), which is subject to inflation adjustment and a representation allowance of CHF 1 200 (EUR 1 283) per year, which is only adjusted to any inflation by parliamentary decision. Alternate members of government are not employees of the state administration. The lump-sum allowances are subject to AHV/IV/FAK, ALV and state tax contributions, but not to pension insurance. Representation allowances are not subject to social security contributions.

57. The Government Secretary may claim expenses in the same way as the Secretaries General and Senior Political Advisors to the Prime Minister and the Deputy Prime Minister. They are also entitled - like other civil servants - to cost-of-living adjustments, which are based on the national consumer price index, the economic and financial situation and the conditions on the labour market, to additional salary and to continued payment of salary in the event of accident or illness. In addition, the state is allowed to offer state employees benefits, in particular meal allowances (currently this allowance is CHF 6 (EUR 6) and is disbursed together with the monthly salary via an electronic system), if they fulfil the conditions set out in special regulations. The state can also award financial contributions for continuing professional development and take over the reduction of early retirement pensions or pay bridging allowances from the age of 59 if certain conditions are met.

## **Anticorruption and integrity policy, regulatory and institutional framework**

### *Institutional framework*

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<sup>18</sup> Article 2 para. 2 of the Act on the Remuneration of Members of Government and Commissions as well as Part-time Judges and Ad Hoc Judges.

58. A Working Group on Corruption Prevention was established by a government decision in 2003<sup>19</sup> and tasked with evaluating and making proposals to amend the national framework in the light of international recommendations, including those stemming from participation in GRECO. Its original mandate was to highlight the impact of the Council of Europe's Criminal and Civil Law Conventions against Corruption, the United Nations Convention against Corruption (UNCAC) and the Council of Europe's partial agreement establishing GRECO, as well as to identify opportunities to prevent corruption at national level, drawing up recommendations to the government on how to proceed. The Working Group has an open mandate, with no date of end, and this mandate has been changed over time to meet specific needs, such as the implementation of GRECO's recommendations under previous evaluation rounds or the elaboration of the Code of Conduct for Corruption Prevention. In 2013, it was given the mandate to "propose and, as appropriate, implement measures for the prevention of corruption and for raising public awareness of the various dimensions of corruption in national and local administration as well as in the private sector."<sup>20</sup> To date, the Working Group has proposed and implemented various preventive measures, including training sessions for public officials and local authorities, the elaboration of the abovementioned Code of Conduct and the introduction of a new whistleblowing regime.<sup>21</sup>

59. The Working Group is composed of representatives of the Office for Foreign Affairs (Head of the Working Group), the Prime Minister's Office, the Office of Human Resources and Organisation, the Ministry of Justice, the Office for Financial Market Innovation and Digitalisation, the National Police (Head of the Crime Investigation Division) and the Public Prosecutor's Office. It meets at least once a year, and whenever necessary for the completion of its tasks. It is responsible to the government. The Working Group has also the possibility to invite experts of the state administration, the municipalities, the private sector, academia and international organisations to its meetings.

60. The GET finds it positive that a Working Group on Corruption Prevention was set up to specifically propose measures for the prevention of corruption. The GET notes that the Working Group operates with a certain degree of flexibility, including an evolving mandate and no periodicity of meetings, which was described as a positive feature for its functioning. However, the GET was surprised to hear that the Working Group was neither mentioned in any public document, nor on the official website of the National Administration dedicated to the fight against corruption.<sup>22</sup> It reports to the government, but its work is not publicised: there is no agenda, no annual report or other report or document available online.

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<sup>19</sup> Government decision No. RA 2003/1807-9734/1/18 of 8 July 2003 (not public) on the Working Group on Corruption Prevention. Several government decisions were adopted between 2004 and 2023 to adapt the mandate, tasks and composition of the Working Group.

<sup>20</sup> In response to GRECO's recommendation i in the joint report for the First and Second Evaluation Rounds, see [Compliance Report](#) on Liechtenstein (Joint First and Second Evaluation Rounds), adopted by GRECO at the 61<sup>st</sup> plenary meeting (14-18 October 2013), para. 7.

<sup>21</sup> UNODC, [Country Review Report](#) of Liechtenstein, 2017, p. 5, which also notes that "the Working Group acts as the coordinating body responsible for proposing concrete measures to implement the recommendations issued to Liechtenstein. This approach takes into account the limited resources and specialized expertise of Liechtenstein's National Administration, while ensuring that the policy decisions are based on applicable international standards" (p. 25).

<sup>22</sup> <https://www.llv.li/en/national-administration/office-for-foreign-affairs/reports-and-publications/reports/fighting-corruption>

61. The GET acknowledges that, to fulfil its mandate, the Working Group addresses its recommendations directly to the government. Yet, the GET believes that the issue of transparency of the work of the Working Group must be addressed and its role, composition and activities be given some sort of visibility. This would contribute to increasing the level of awareness of potential challenges posed by corruption and conflict of interest situations, as well as to greater information exchanges and feedback gathering, notably as regards the areas covered by the present evaluation. In light of the foregoing considerations, **GRECO recommends ensuring that the Working Group on Corruption Prevention operates with an appropriate level of transparency and issue regular reports on its activity which are properly communicated to the public.**

#### *Anticorruption and integrity policy*

62. There is currently no general anti-corruption strategy and action plan in Liechtenstein. There is also no specific strategy to prevent corruption and promote integrity amongst PTEFs and no further analysis of the most important corruption risk factors and risk management mechanisms.

63. Liechtenstein does not have a special anti-corruption strategy or policy for employees of the public administration. A document called “Mission statement” ([\*Leitbild der Liechtensteinischen Landesverwaltung\*](#)) provides an orientation framework for employees of the National Administration, emphasising quality criteria such as customer-orientation, competence, effectiveness and partnership, and general principles of lawfulness, equal treatment, objectivity, transparency and integrity. Additionally, Article 37 of the State Personnel Act sets out general official duties.<sup>23</sup>

64. The GET notes that the issue of corruption amongst PTEFs does not appear to be of particular concern to the society. The authorities explained that corruption risks are in any event limited in a country of the size of Liechtenstein and corruption prevention is therefore not seen as a priority. While corruption used to be perceived as something mainly happening abroad, notably due to the transnational financial dimension of corruption, a change of culture has occurred: there is a growing understanding that corruption can happen everywhere, also domestically, and that it is not limited to criminal behaviors such as bribes taking. In this context, the GET considers that there would be much benefit in developing a strategic approach to tackling domestic corruption and integrity risks. A holistic approach to integrity challenges faced by PTEFs is needed, given their role in decision-making at the very top of the executive. This should be addressed by adopting a devoted anti-corruption policy covering all PTEFs, either as a stand-alone strategy or as part of a future general anti-corruption strategy. Such a document should be based on a risk assessment specifically targeting PTEFs and include particular steps to mitigate risks identified in respect of them. Therefore, **GRECO recommends that an anti-corruption strategy aimed at promoting the integrity of persons with top executive functions be adopted, based on a prior risk assessment, and be made public.**

#### *Legal framework/ethical principles and rules of conduct*

65. With regard to members of government, there are various provisions relating to their conduct in the legislation, in particular in the National Administration Act

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<sup>23</sup> See GRECO [Evaluation Report](#) on Liechtenstein, Joint First and Second Evaluation Rounds, 21 October 2011, para. 86.

(*Landesverwaltungspflegegesetz*, LVG). For instance, members of government are excluded from deliberating and passing decisions in the collegial government in matters in which they themselves are a party or in which they are in a relationship with one of the parties as a co-authorised party, co-obligated party or party with a right/duty of recourse (Article 17 of the Ordinance on the Rules of Procedure of the Government, Article 6 LVG). Members of government (or any other public official) may be refused by a concerned party to perform an official act if it is expected that the outcome of the administrative matter may be to their considerable advantage or disadvantage or to the considerable advantage or disadvantage of a person in relation to whom they are in a relationship as a co-authorised party, co-obligated party or party with a right/duty of recourse (Article 7 LVG). Members of government are also prohibited from receiving private visits from parties or visiting them themselves or inviting them to visit them in order to report on the status of the administrative matter, its prospects, or to provide advice or information (Article 22 LVG).

66. Moreover, in accordance with the Government and Administration Organisation Act, the Government Secretary, Secretaries General and Senior Political Advisors to the Prime Minister and the Deputy Prime Minister are state employees (civil servants) and are therefore subject to the State Personnel Act and the Code of Conduct for the Prevention of Corruption for Employees of the Liechtenstein National Administration (hereinafter the Code of Conduct).<sup>24</sup> This Code is based on the State Personnel Act and the State Personnel Ordinance and provides for a set of integrity-related rules: it contains provisions on conflicts of interest, impartiality and recusal, gifts and other benefits, secondary employment, public office, reporting obligations and sanctions (see below for specific details under each particular heading). It is available on the intranet as well as on the official website of the National Administration.<sup>25</sup>

67. The Code of Conduct has been in place in an updated form since 8 March 2022. According to the authorities, the Code is binding and enforceable. Compliance with the Code of Conduct is part of the employees' official duties. A breach of the Code of Conduct may result in consequences under employment law and/or criminal law (Article 10 of the Code, on sanctions). As the Government Secretary, Secretaries General and Senior Political Advisors are subject to the State Personnel Act, their superiors (i.e. members of government) are responsible for monitoring compliance with the Code of Conduct and sanctioning violations.<sup>26</sup> However, no statistics on violations of the Code are available and no sanctions for violations of the Code are known to date. During the visit, the GET was made aware of one case in which a state employee was found to be in violation with the rules on secondary employment and dismissed as a consequence.

68. The GET notes that a comprehensive Code of Conduct for the Prevention of Corruption is applicable to PTEFs who are employees of the state administration, namely the Government Secretary, Secretaries General and Senior Political Advisors. However, there is no specific code

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<sup>24</sup> The government adopted the Code of Conduct for the Prevention of Corruption on 3 February 2016; it entered into force on 1 May 2016. See [Second Addendum to the Compliance Report](#) on Liechtenstein, Joint First and Second Rounds Evaluation, 24 March 2017, para. 26. At the time, GRECO observed that the Code was primarily conceived as an awareness raising tool and did not contain any enforcement mechanism or sanctions in case of breaches of the rules.

<sup>25</sup> <https://www.llv.li/serviceportal2/amtstellen/amt-fuer-personal-und-organisation/flyer/verhaltenskodex-zur-korruptionspravention.pdf>

<sup>26</sup> Article 8 of the Code, Supervisors and appraisal interviews: Supervisors must monitor compliance with this Code of Conduct. The annual employee appraisal should be used to address the topics of this Code of Conduct.

of conduct applying to members of government. This shortcoming needs to be addressed and a code of conduct that covers members of government should be developed, taking into account the specificities of their functions and the types of situations, risks and dilemmas they may face in their day-to-day work. The GET recognises that such a code may very well be developed through adaptation and consolidation of a variety of current standards as well as the inclusion of additional provisions addressing the types of topics discussed later in this report. In this context, the GET believes that the existing Code of Conduct would benefit from additions, to fill potential gaps, as well as from clarifications. The GET recalls that PTEFs should be subject to a clear and harmonised ethical framework, which should cover all pertinent issues (conflicts of interest, incompatibilities, gifts, contacts with lobbyists and third parties, post-employment restrictions, asset declarations, confidential information, etc.). It should be accompanied by detailed guidance containing explanations of the ethical principles, including illustrations and/or examples, in order to facilitate their understanding and application in practice. Moreover, in order to ensure its effective implementation, sanctions incurred in case of breach should be specified. Finally, such integrity rules should be made known to the public in order to show what standards PTEFs are expected to respect and be held accountable for.

69. Consequently, **GRECO recommends that (i) a code of conduct for members of government be adopted and made public and that steps be taken to ensure that other persons with top executive functions are subject to consolidated and harmonised rules in order to provide clear guidance regarding conflicts of interest and other integrity related matters (such as gifts, contacts with third parties, ancillary activities, the handling of confidential information and post-employment restrictions), and that (ii) such a code or codes be coupled with an effective mechanism of supervision and proportionate, dissuasive and effective sanctions.**

#### *Awareness*

70. The Government Secretary, Secretaries General and the personal staff of members of government are explicitly referred to the Code of Conduct for the Prevention of Corruption when they take up their posts. In accordance with Article 11 of the Code (Information), all employees of the National Administration receive a copy of the Code, which is also part of the training organised for all employees, when taking up their duties. The Office of Human Resources and Organisation offers specific training for all new leadership personnel, including in the governmental sphere, and covering integrity-related rules. Additionally, on the introduction day that all new public employees attend, the topic of corruption is addressed.

71. The Government Secretary, Secretaries General and Senior Political Advisors can obtain information about the above rules and the behaviour expected of them from the authority responsible for them. The Office of Human Resources and Organisation (as the authority directly subordinate to the Ministry of General Government Affairs and Finance) is responsible for providing information to the Government Secretary, Secretaries General and Senior Political Advisors. The Office may be contacted at any time regarding the interpretation of the principles of the Code of Conduct (Article 11 of the Code). The Ministry of General Government Affairs and Finance (as the highest personnel authority in the National Administration) is responsible for providing information on ethical matters to members of

government. Advice is given in confidence.<sup>27</sup> However, there is no formalised procedure in place and no statistics on the number of requests for advice received every year are available.

72. While awareness-raising activities exist for some PTEFs, the GET notes that no training sessions on integrity related rules specifically targeting members of government and taking account of their roles have been organised so far. Therefore, it considers that training or briefing should be planned for all PTEFs, including members of government. Such training should cover all integrity matters, based on the ethical framework for PTEFs to be developed (see above, paragraph 69), and should systematically take place upon taking office and at regular intervals thereafter, in particular when new standards are adopted. Moreover, all PTEFs should benefit from dedicated confidential advice on integrity matters, as the system is currently fragmented, and advice decided on a case-by-case basis. A uniform approach in this regard appears to be important to ensure consistency of interpretation among those responsible for giving such advice. **GRECO recommends that (i) systematic briefing and training on all integrity standards be provided to all persons exercising top executive functions upon taking office and at regular intervals; and (ii) consistent confidential counselling on integrity issues be provided to them and documented upon.**

### **Transparency and oversight of executive activities of central government**

#### *Access to information*

73. The Information Act (which entered into force on 23 July 1999) and the Information Ordinance (which entered into force on 19 October 1999) regulate the principles and procedure for informing the public about the activities of public authorities, in particular the right to information and to inspect files. It governs the general obligation of the administration to provide information to the public about its activities.

74. Liechtenstein has not signed or ratified [the Council of Europe Convention on Access to Public Documents \(CETS No. 205\)](#), also known as the Tromsø Convention, and the GET invites it to do so.

75. Article 3 of the Information Act establishes the principle that state actions are disclosed to the extent not opposed by preponderant public or private interests and certain principles applicable to public information policies (timeliness, completeness, appropriateness, clarity etc.). Information *ex officio* is provided in the form of press releases in the media, via official promulgation, via the national television channel and the municipal channels, or via the administration's own publications (Article 13 of the Information Act). Information is available publicly through the Internet access to the Liechtenstein Portal ([www.liechtenstein.li](http://www.liechtenstein.li)), including a database of legislation where all legal texts are available in a consistently updated format ([www.gesetze.li](http://www.gesetze.li)). Further information is available on the website of the National Administration ([www.llv.li](http://www.llv.li)) as well as on the website of the government ([www.regierung.li](http://www.regierung.li)).

76. In addition, any person who can assert a legitimate interest has the right to access official documents, provided that there are no overriding public or private interests<sup>28</sup> and as

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<sup>27</sup> Article 38 of the State Personnel Act and in Article 18 of the Ordinance on the Rules of Procedure of the Government.

<sup>28</sup> In particular, according to Article 31: a) the premature publication of internal working papers, applications, drafts and the like would have a significant adverse impact on the decision-making process; b) the population

long as the files are still being processed by the competent authority or have not yet been handed over to the relevant archives (Article 29 of the Information Act). Requests for access to files must be submitted in writing and with reasons (Article 32).

77. Inquiries regarding the scope of activities of the administration may be addressed to the authorities of the state and the municipalities without a form and are, in general, free of charge. However, the authority may charge a fee to cover the costs for the processing of particularly complex inquiries that lead to extraordinary expense (Article 33 para. 4 of the Information Act). Requests for access to documents relating to government activities or business prepared by an authority on behalf of the government are dealt with by the member of government responsible. According to the Information Act and the Information Ordinance, there is no defined deadline for responding to such requests. Informal requests must be answered as quickly as possible (Article 33 para. 2 of the Information Act).<sup>29</sup> If the requirements listed in Article 24 of the Information Act are met,<sup>30</sup> information on decisions will be provided after the procedure has been completed. Reports, studies and expert opinions of general interest may be made available to interested citizens by the government chancellery after the government or the authorities concerned have taken note of them (Article 16 of the Information Ordinance).

78. In case an information request is rejected by the competent authority, there is a possibility to appeal before the Administrative Court. In one of its recent judgments,<sup>31</sup> the Administrative Court underlined that the term “legitimate interest” is to be applied generously, as the Information Act made a paradigm shift and stipulates that all official documents are accessible to the public unless there are overriding interests to the contrary.

79. Government meetings are in general not open to the public (Article 18 of the Rules of Procedure of the Government). The agendas of government meetings are not public, but some of the agenda’s items may be made public through a press release. In accordance with Article 26a of the Rules of Procedure of the Government, the government informs the public in a timely and continuous manner about its plans, activities and decisions, provided there is a general interest in doing so and the information does not harm any significant public or private interests. The government’s information and communication are managed by the Government Chancellery. It ensures coordination with the General Secretariats.

80. The Prime Minister generally provides information on government activities. Information on the activities of an authority is to be provided by the head of office. This responsibility may be delegated. If an authority provides information *ex officio*, the Government Chancellery, and the Information and Communications Unit of the government, must ensure that it is disseminated in an appropriate manner to the media. The state channel

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would otherwise suffer damage, especially through endangerment of public security; c) disclosure would result in disproportionate effort for the authority; d) the protection of the personal confidential sphere, e) the protection of personality in pending administrative and judicial proceedings, f) business or professional secrecy, g) the protection of the highly personal sphere of life.

<sup>29</sup> The government considered in 2012 (BuA 2012/85, 31) whether further regulation was required in determining what would be an adequate deadline. The government came to the conclusion that the terms used in the Information Act (such as proportionality, rapidity, etc.) are self-explanatory and do not require any additional explanation in an ordinance.

<sup>30</sup> Information on decisions is provided if a) there is a public interest in the information; b) the decisions are important for the development of the law; c) the information serves scientific purposes.

<sup>31</sup> VGH [2022/090](#) (GE 2023 75), judgment of 03.03.2023.



(*Landeskanal*), which is managed by the Information and Communications Unit, is used to inform the public about the Princely House, parliament, government, the state administration and state institutions.

81. When drafting the minutes, the Government Secretary is also responsible for the completion of government decisions. Most of the government decisions have internal purposes and are not published. The further legal fate of other government decision depends on the act in question: Ordinances must be published in the official gazette, government bills must be submitted to Parliament, individual acts of state must be served in the form of decrees and private-law legal transactions in the form of contracts. When government resolutions are issued, it is ensured that the applicants and the persons directly affected by the resolution are informed in advance, before the corresponding resolution is made public (e.g. as part of a press release) or sent to authorised third parties. There are no specific regulations on the form in which government decisions must be published. The disclosure of the voting behaviour of members of government is excluded by Article 18 of the Rules of Procedure of the Government.

82. The various interlocutors met during the on-site visit generally expressed satisfaction about the provision of information; media representatives even indicated that 100% of the information requested was provided. That said, some interlocutors stated that there was room for more transparency, referring in particular to government meetings and decisions. Timely access to information was also cited as an area of concern, due to the delay in obtaining the requested information. By the time the information is provided, it may not be relevant anymore.

83. The GET welcomes that the right of the public to access public documents is enshrined in the legislation. It also notes that any decision regarding access to official documents is subject to appeal before a court, which ensures a unified interpretation of the legislation. However, the GET believes that some improvements would be desirable in this domain. Starting with the legislation itself, the GET finds that the Information Act is very broad in terms of the exemptions provided for, even if it notes that the Administrative Court overruled the decisions of authorities not to grant access to information in a number of cases. Further, whilst the GET was told that, in principle, information is to be provided free of charge, the fact remains that the Information Act allows for fees to be charged in case of particularly complex inquiries. Furthermore, the Information Act does not set a specific deadline to answer information requests. There are also no statistics regarding the number of requests for information made or granted, which makes it difficult to assess its effectiveness in practice. Lastly, the government should operate with more openness and transparency to address concerns about opacity in the government's activities.

84. For the GET, there are both legislative and practical shortcomings in the access to information framework that call for thorough review and additional development. It underlines that an efficient system of access to public documents and information is an essential tool for demanding accountability from governments and fighting corruption through knowledge. In order not to compromise the principle of free access to information, any exemptions need to be interpreted and applied restrictively. Fees should not act as an impediment, and access should be provided to an expeditious and inexpensive review



procedure.<sup>32</sup> In light of the foregoing, **GRECO recommends that (i) the Information Act be subject to an independent and thorough analysis, with a particular focus on the scope of exceptions to the right to access information, the application of these exceptions in practice, the applicable deadlines, the system of fees and the enforcement of the Act; and (ii) in light of the findings of this analysis, additional measures be taken to improve public access to information and a culture of openness within the public authorities, where necessary.**

85. Transparency regarding the relations between the Prince and the government is an area which further deserves some attention. The GET was informed that the Prince usually meets with the Prime Minister twice a month, in camera. The Prime Minister and the Prince have to inform each other about important matters of state policy in accordance with their responsibilities under the Constitution.<sup>33</sup> However, there is no information on these bimonthly meetings available. It seems that the media and the public in general are unaware of the frequency, purposes and extent of contacts between the Prince and the Prime Minister. Given the Prince's right of veto and the influence he may have on the legislative process, the GET considers that a short account on these meetings, such as their periodicity and the topics discussed, should be disclosed to the public, taking into account the constitutional system of Liechtenstein. This is all the more important since the supervisory right of Parliament does not extend to the functions assigned to the Prince (Article 63.1 of the Constitution).<sup>34</sup> More transparency in this regard would lend greater credibility to the activity of the executive as a whole and also appears important for accountability purposes. Therefore, **GRECO recommends communicating information to the public (such as the the frequency and content) on meetings between the Prince and the Prime Minister.**

#### *Transparency of the law-making process*

86. There is no legal obligation to conduct a consultation procedure on draft texts prepared by the government. However, in practice and as a general rule, every government bill<sup>35</sup> undergoes a public consultation before it is submitted to Parliament for consideration. There are only a few exceptions to this rule, e.g. if legislation has a very narrow scope, or where international treaties are concerned.

87. The consultation procedure marks the very early stage in the legislative process. With it, the government submits a draft law for public comment, which is to be examined by the relevant organisations on the basis of its political, economic, financial, legal or cultural implications. The consultation procedure for politically important ordinances is ordered by the government and carried out by the responsible ministry. The purpose of the consultation procedure is to identify the interests relating to a matter, to take them into account as far as possible, to make the proposal capable of gaining a majority and thus to reduce the risk of a referendum. The responses and feedback from the consultation process are taken into

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<sup>32</sup> See [Recommendation Rec\(2002\)2](#) of the Council of Europe Committee of Ministers to member states on access to official documents, adopted on 21 February 2002, and [Council of Europe Convention on Access to Official Documents](#), which entered into force on 1 December 2020.

<sup>33</sup> See Article 86.1 of the Constitution on the duty of Prime Minister to report to the Prince.

<sup>34</sup> See *Interpellationsbeantwortung der Regierung an den Landtag des Fürstentums Liechtenstein betreffend die Zusammenarbeit zwischen Landesfürst und Regierung Antrag*, 30 August 2005, BuA – 2005/56, p. 8: "According to the Constitution, what is discussed between the Prime Minister and the Prince as supreme state organs, when and in what form, in the exercise of their constitutional powers, is not subject to the control of Parliament and is therefore also excluded from Parliament's right of interpellation."

<sup>35</sup> About 95% of all draft laws are initiated by the government.

account by the government in any government bill (*Bericht und Antrag*) to Parliament. Parliament discusses the report and proposal on the basis of the results of these consultations.

88. The persons, institutions or companies that take part in a consultation procedure will depend on the content of the proposal. Groups that have, or could have, a particular interest in the proposal are explicitly invited to comment. However, those who are not invited may also comment on the consultation process. Government decision RA 2012/1089 provides that statements from external consultation participants on proposed legislation are to be published in full on the Government Chancellery's website, with their names mentioned, and reference is to be made to this in the government bills. The ministries responsible send external comments received to the Government Chancellery in electronic form.

89. The publication of the comments begins with the adoption of the government bill for the attention of Parliament and ends with the entry into force of the law in question. The authorities underline that, by publishing the comments of external consultation participants in full, the transparency of the legislative process at the stage of drafting legislative proposals by the government is increased. In the interests of transparency, it is also possible for consultation participants to object to publication and thus prevent it. In addition to increasing transparency, the government is also of the view that this measure will have a positive impact on the quality of the opinions submitted. The government is not obliged to include comments from participants not explicitly invited to comment in the consultation procedure.

90. The GET notes that public consultation on draft bills initiated by the government is not regulated by law, even if such consultation appears to be the rule in practice. The GET also notes that there is no specific deadline foreseen for the consultation process. The authorities indicated that a three-months deadline is generally applied, but that this may be shortened or extended, depending on the circumstances (topic of the bill, summer period etc.), allowing for some flexibility. While the GET appreciates that public consultations regularly take place and that transparency in this regard is ensured through the publication of comments received, it is of the view that a uniform regulatory framework for the public consultation procedure should be established. For the sake of predictability, criteria making it possible to identify which draft laws should be subject to the consultation process should be in place and applied effectively. Moreover, appropriate timelines and modalities should be provided for so as to render the public consultations meaningful. Therefore, **GRECO recommends that clear rules be adopted concerning the procedure for public consultations in respect of draft legislation originating from the government, including the provision of adequate timelines, and that only specific and limited exceptions to public consultation be made possible.**

#### *Third parties and lobbyists*

91. There is no specific legislation regulating contacts of PTEFs with third parties and lobbyists in Liechtenstein. There is also no definition of lobbyists in the national legislation.

92. Regulations and procedures or measures that prohibit or restrict contacts with third parties who could attempt to influence their decisions can be found in Article 22 of the National Administration Act for members of government (see above, paragraph 65) and in Article 37 and 39 et seq. of the State Personnel Act as well as in the Code of Conduct for the Prevention of Corruption (Section 4: Gifts and Other Benefits) for the Government Secretary, Secretaries General and the Senior Political Advisors.

93. During the on-site visit, the GET was informed that ministers were in general very accessible and that contacts between members of government or other PTEFS and interest representatives were frequent. While most of these contacts remain informal and are not publicly disclosed, regular meetings with the presidents of the various business associations ("Präsidentenrunde") under the leadership of the Prime Minister and including the Deputy Prime Minister, as well as, depending on the topic, individual members of government, are reported in the annual report of the government.<sup>36</sup> It was also stressed that lobbying activities were transparent as every meeting is quickly known in a country of the size of Liechtenstein. In addition, there is a possibility in Parliament to ask questions to members of government about such talks with lobbyists.

94. Nevertheless, the GET stresses the importance of regulating lobbying activities for avoiding undue influence over PTEFs. PTEFs may sometimes consider their contacts with third parties as purely private, although they could be informing the decision-making process. For this reason, GRECO has consistently called for proper guidance to be given to PTEFs so as to clearly differentiate what qualifies as strictly private exchanges from meetings that may influence, or may be seen as seeking to influence, the decision-making process. The latter discussions should be duly reported and made accessible to the public. Therefore, **GRECO recommends that (i) rules on how persons with top executive functions engage in contacts with lobbyists and other third parties who seek to influence the government's decision-making processes, decisions and other activities be introduced, and that (ii) sufficient information about the purpose of these contacts be disclosed such as the identity of the person(s) with whom (or in whose behalf) the meeting(s) took place and the specific subject matter(s) of the discussion.**

#### *Control mechanisms*

95. Parliament has the right to scrutinise the entire state administration, including the administration of justice. It exercises this right, among other things, through an Audit Commission (*Geschäftsprüfungskommission*), which it elects (Article 63 of the Constitution).<sup>37</sup> This Commission is responsible for the overall supervision of the management of the government and administration as well as the control of the financial budget. It is authorised to obtain information from all authorities of the state administration. When monitoring the financial budget, it is authorised to inspect the files relating to the financial budget at any time and to request relevant information from all authorities. The Audit Commission is made up of five members, three of whom (including the chairman) belong to the opposition parties. It is accountable and reports to Parliament on the results of audits carried out.

96. In addition, Parliament can set up a Commission of Inquiry (*Parlamentarische Untersuchungskommission*) to investigate a specific case or topic and must do so if at least one quarter of the members of Parliament so request (Article 63bis of the Constitution). The tasks of a Commission of Inquiry are to establish facts and clarify responsibilities. The Commission is authorised to question persons providing information, to question witnesses

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<sup>36</sup> See for instance the annual report 2023, Ministry of General Government Affairs and Finance, p. 53: <https://www.llv.li/serviceportal2/amtstellen/stabstelle-regierungskanzlei/ii-01-praesidiales-finanzen-mpf-2023.pdf>

<sup>37</sup> The supervisory right of Parliament does not extend to the jurisprudence of the Courts or to the functions assigned to the Prince.

and to demand the release of files. It is also authorised to call in experts and carry out inspections. It is composed of five members and is accountable to Parliament. It must report to Parliament upon completion of its investigations. Furthermore, motions, postulates, small inquiries and interpellations may be addressed to the government (Article 37 of the Rules of Procedure for Parliament).

97. The National Audit Office (*Finanzkontrolle*) is the supreme financial supervisory body and performs its activities independently in accordance with the National Audit Office Act. The audits are performed retrospectively, and the audit reports are submitted to the government and to the Audit Commission of the Parliament. The National Audit Office is neither involved nor has a function concerning government decisions or the policy-making process. The responsibilities of the Office include: a) auditing the national accounts; b) auditing the financial conduct and accounting of the offices of the National Administration, the Data Protection Office, the Secretariat of Parliament, the courts, to the extent financial supervision extends solely to the administration of justice, public enterprises, to the extent provided by special laws; c) auditing state financial support (subsidies) and payments, including service agreements; d) auditing public procurements; e) auditing the internal control system with respect to cost-efficiency and effectiveness; f) auditing IT systems with respect to security, cost-efficiency and functionality. The National Audit Office submits an annual activity report to Parliament and to the government, in which it provides information on the scope and focus of its audit activities, as well as on important findings and recommendations. While the annual activity reports are made public, audit reports of the National Audit Office are not public and the GET encourages the authorities to provide for more transparency in this context.

98. There is no ombudsman institution as such in Liechtenstein.<sup>38</sup> The Office of Advice and Complaints within the Office of the Government Chancellery has been put in place as a triage entity: it can direct a complaint or request to the competent entity but does not deal with such complaints or requests directly.

### **Conflicts of interest**

99. A legal definition of conflict of interest is included in the area of procurement procedures (Article 7 para. 1 no. 46 of the Public Procurement Act (*Gesetz über das Öffentliche Auftragswesen*, ÖAWG)): "Conflict of interest means situations in which employees of the contracting authority or of a procurement service provider acting on behalf of the contracting authority who are involved in the implementation of the procurement procedure or who can influence the outcome of the procedure have, directly or indirectly, a financial, economic or other personal interest which may be considered to affect their impartiality and independence in the context of the procurement procedure."

100. In order to prevent conflicts of interest, there are several regulations in place prohibiting certain activities for members of government. They may not hold any other office or exercise any other profession or trade and may not participate in corporations, institutions or foundations (not even on the Board of Directors or Board of Trustees) whose purpose is to make a profit. Only the assumption of mandates in public and charitable organisations that

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<sup>38</sup> The Council of Europe Commissioner for Human Rights [recommended](#) the establishment of an Ombudsman Office in Liechtenstein in 2012. The [Liechtenstein Human Rights Association](#) (*Verein für Menschenrechte in Liechtenstein*), founded in December 2016 by 26 non-governmental organisations through the Liechtenstein Human Rights Association Act, acts as the National Human Rights Institution.

are of particular public interest for the state or the municipalities (e.g. LIFE Climate Foundation Liechtenstein) is permitted. In addition, the Gambling Act (*Geldspielgesetz*) provides for a gambling ban for members of supervisory authorities who are entrusted with tasks relating to the supervision of gambling in Liechtenstein. As the collegial government is named as a supervisory authority in the Gambling Act, and it is also both an appellate authority and a criminal authority, the general gambling ban applies to all members of government and their deputies as well as to all lawyers of the ministry responsible for gambling and its Secretary General.

101. Conflicts of interest are otherwise regulated under the National Administration Act (*Landesverwaltungspflegegesetz*, LVG), which contains a list of grounds for the exclusion and disqualification of public officials from decisions. Members of government are excluded from deliberating and passing decisions in the collegial government in matters in which they themselves are a party or in relation to which they are in the position of a co-beneficiary, co-obligor, or have the right/duty of recourse with respect to one of the parties (Article 6 LVG). A member of government may be refused to perform an official act if it is expected that the outcome of the administrative matter may be to his/her considerable advantage or disadvantage or to a considerable advantage or disadvantage of a person in relation to whom they are in the position of a co-beneficiary, co-obligor, or have the right/duty of recourse (Article 7 LVG).

102. Pursuant to Article 6 para. 1 lit. a LVG, a member of government is excluded in an administrative matter:

- in which s/he is him/herself a party or is in a relationship with one of the parties as a co-authorised party, co-obligated party or party with a duty of recourse and has to decide on its own behalf;<sup>39</sup>
- in the case of his/her fiancée, spouse, registered partner or *de facto* partner and persons to whom s/he is related in the direct line or by marriage or with whom s/he is related in the collateral line up to the fourth degree or related by marriage in the second degree;
- in matters relating to his/her elective and foster parents, elective or foster children and wards or foster wards;
- was appointed or is still appointed as an authorised representative, administrator, managing director of a party or in a similar capacity;
- has participated in the decision or order at a subordinate municipal or administrative authority or has acted as a witness or expert.

103. If a reason for exclusion exists, the member of government must withdraw from the proceedings and may not take any external action, such as signing a decree, or otherwise influence the substantive handling of the matter. It is also not permitted to deal with the content of the file beyond the purpose of clarifying whether a reason for exclusion exists. The Rules of Procedure of the Government provide for procedural precision (e.g. express determination of the existence of a reason for abstention by the Prime Minister, leaving the room before voting, etc.).

104. According to Article 7 lit. d LVG, an official may be recused if there is otherwise sufficient reason to doubt his or her impartiality, in particular:

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<sup>39</sup> According to the case-law, this recusal rule only applies if a member of the authority has to make a decision in his/her own interest and is not applicable in the case of any action in the interests of the authority concerned.

- a) if, in the given case, s/he excluded by law from exercising official duties in administrative matters;
- b) if they themselves or one of the persons specified in Article 6 lit. a can expect a significant advantage or disadvantage from the outcome of the administrative matter;
- c) if s/he is him/herself a member of a company or is involved in a legal entity whose administrative matter is concerned;
- d) if there is otherwise sufficient reason to doubt their impartiality, in particular if the official is involved in a legal or administrative dispute with one of the parties or is too close a friend or too much of an enemy.

105. Every official (i.e. including a member of government) is obliged to notify the Prime Minister, and if it concerns the Prime Minister him/herself, the deputy Prime Minister, as soon as s/he becomes aware of a reason for exclusion or refusal or any other reason for being unable to attend (Article 11 para. 3 LVG). If there is a reason for exclusion or an obvious reason for refusal, the Prime Minister must immediately appoint the Alternate of the member of government who is standing down (Article 11 para. 4 LVG).

106. In addition to the general rules on administrative procedures, Article 52 of the Public Procurement Act states that every three years, the government is to compile statistics on the application of this Act and a monitoring report. To this end, the appellate authorities must provide the government with information on cases of fraud, bribery, conflicts of interest and other serious irregularities, by 1 March of each year.

107. Finally, the Code of Conduct underlines that public employees should not carry out activities, either in return for remuneration or free of charge, which conflict with their duties in the National Administration or which could compromise the proper fulfilment of these duties (Article 2 of the Code, Conflicts of interest). Under no circumstances do they use their professional position for private purposes. They should not misuse money, work equipment, information or other intangible assets for their own benefit or that of their relatives or other third parties and always check whether their private interests could lead to a conflict with their official duties. Employees are to inform their superiors at an early stage of any personal conflict of interest in connection with the fulfilment of their duties. If existing interests influence the impartiality or independence in the performance of official duties, the office management is to define, if necessary, safeguarding measures specific to the company, task or employee and ensure a replacement.

108. Article 3 of the Code of Conduct (Bias and recusal) further specifies that employees who are to participate in a decision as part of their work in the state administration must inform their superiors immediately that they could be biased because they:

- have a personal interest in the matter (e.g. as a partner or shareholder of a legal entity involved in the proceedings);
- have a close personal relationship with a party involved in the case (e.g. kinship, friendship, enmity, dependency);
- have applied to or received or accepted a job offer from a party involved in the case;
- were involved in the decision-making process of a disputed order or decision of a subordinate authority (e.g. municipality) or
- cannot make an objective judgment on the matter for other reasons.

109. The superiors decide on the basis of the legal requirements in Article 6 of the National Administration Act on the necessary security measures to avoid bias or the appearance of bias. Employees who participate in a decision as part of their work in the state administration are excluded from performing official acts, otherwise they are null and void, and must resign if one of the grounds for exclusion under Article 6 of the National Administration Act exists.

110. The GET is pleased to note that there are general rules on conflicts of interest covering all PTEFs. There is also an obligation to report such situations where they arise (*ad hoc* conflicts of interest) as well as an obligation to recuse oneself in such circumstances. However, the GET notes that these rules are fractured and contained in different legal instruments. For the GET, the existing legal norms should be consolidated in a single document. In addition, there is a need for these rules to be supplemented by targeted guidance to PTEFs about what constitutes actual or potential conflicts of interest, the risks they create and the means of resolving them. Consequently, both the recommended Code(s) of Conduct and guidance (paragraph 69), as well as training and counselling (paragraph 72), should pay particular attention to conflict-of-interest prevention.

### **Prohibition or restriction of certain activities**

#### *Incompatibilities and outside activities*

111. With regard to the exercise of offices/functions or participation in outside activities, the relevant provisions of the State Personnel Act, the State Personnel Ordinance and Article 5 of the Code of Conduct (Secondary employment) apply to the Government Secretary, Secretaries General and the Senior Political Advisors. Accordingly, the commencement of paid or unpaid secondary employment must be reported in advance to the head of office (or the member of government responsible, if a head of office is affected).<sup>40</sup>

112. In addition, Article 41 of the State Personnel Act states that employees who wish to become a candidate for a political mandate must notify the head of the office and the member of government responsible, who shall inform the government accordingly. The head of office/government must prohibit the exercise of secondary employment or the exercise of a public office if it impairs the fulfilment of official duties or is incompatible with the official position.

113. Article 33 of the State Personnel Ordinance specifies the categories of secondary employment requiring the prior consent of the government: a) activities that fall wholly or partly within normal working hours; b) activities that may lead to conflicts of interest; c) directorships and chairmanships of major national or regional companies; d) part-time teaching activities with more than four weekly lessons; e) paid or voluntary secondary employment on working days with a weekly workload outside of work of more than ten hours; f) activities that are associated with a significant health risk (letters d and e do not apply to part-time employees). The head of office must check whether the secondary employment reported by employees is to be prohibited or requires the prior consent of the government and must inform the government if necessary. Secondary employment is to be recorded in the personnel files concerning the employee in question. In the light of the interviews held during the on-site visit, the GET considers that the exercise of outside activities does not seem

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<sup>40</sup> According to Article 40 of the State Personnel Act, public employees who wish to pursue a secondary occupation must notify the head of the office.

to be much of a problem for PTEFs who are covered by the above rules (Government Secretary, Secretaries General and Senior Political Advisors).

114. Measures concerning the incompatibility of secondary employment for members of government are regulated by law (Article 5 of the Government and Administration Organisation Act). Accordingly, members of government may not hold any other office or exercise any other profession or trade. They may also not participate in corporations, institutions or foundations that aim to make a profit. Members of government are permitted to accept mandates in public and charitable organisations that serve special public interests of the state and municipalities.

115. The GET notes that, while members of government cannot exercise any other functions or activities during their term of office, specific rules on the exercise of secondary employment apply to the Government Secretary, Secretaries General and the Senior Political Advisors. These rules should also form part of the code(s) of conduct, the adoption of which is recommended above (paragraph 69) and should include practical guidance and concrete examples of situations that can arise, as well as an effective enforcement mechanism regarding these rules.

#### *Financial interests*

116. The trading restrictions on shares of the *Liechtensteinische Landesbank* (LLB), whose majority shareholder is the Principality of Liechtenstein, and *Bank Linth* (BLL) prohibit or restrict the holding of financial interests, in accordance with policy resolution LNR 2015-437 REG 0604. Accordingly, members of government, the Government Secretary, Secretaries General and Senior Political Advisors are not permitted to carry out transactions in these shares and equivalent securities until the publication of potentially price-sensitive facts relating to the shares of these banks. This means that the aforementioned persons are prohibited from trading in shares and equivalent securities of the LLB and BLL from 1 December to the date of publication of the annual results and from 1 June to the date of publication of the half-year results. Irrespective of this, the Market Abuse Act applies, which serves to combat insider trading and market manipulation and can result in heavy fines in the event of violations.

#### *Contracts with state authorities*

117. There are no specific restrictions on the particular issue of PTEFs entering into contracts with state authorities. That said, the general rules on conflicts of interest (Article 6 para. 1 lit. a and Article 11 LVG, see above) and rules on public procurement are applicable to such situations. Under Article 3 para. 1d) of the Public Procurement Act, the contracting authorities have to take appropriate measures to effectively prevent, detect and eliminate conflicts of interest arising during the implementation of procurement procedures in order to avoid distortions of competition and to ensure equal treatment of candidates and tenderers.

#### *Gifts*

118. As a general rule, the acceptance of gifts is prohibited. Public employees are prohibited from demanding, accepting or obtaining promises of gifts or other advantages for themselves



or a third party in connection with official matters (Article 39 State Personnel Act). However, minor, customary courtesy gifts are not deemed gifts or other benefits.

119. Article 32 of the State Personnel Ordinance further specifies that gifts may only be accepted if: a) they are commonly regarded as unobjectionable courtesies of minor value, the acceptance of which is called for by politeness (e.g. mass advertising articles such as calendars, pens, or notepads); b) customary and appropriate hospitality is provided at general events at which participation is made necessary as a result of one's official duties or mandate or with respect to social obligations connected with the office (e.g. official receptions, social events serving the cultivation of official interests, anniversaries, topping-out ceremonies, inaugurations etc.); c) the participation in hospitality takes place within the context of official acts, talks, tours or the like, and the hospitality is customary and appropriate, or if the hospitality is provided according to the rules of social interaction and politeness which the employee is not able to refuse without violating social norms; d) the advantage accelerates or facilitates the performance of official business (e.g. picking-up employees from the train station by car). The acceptance of exceptionally permitted gifts (situations a. to d. above) requires the approval of the supervisor. Employees must exercise extreme restraint when accepting invitations and employees should avoid that the acceptance of invitations be seen as interfering with official interests or influencing administrative decisions.

120. Article 4 of the Code of Conduct also specifies that gifts that may be accepted by way of exception - minor and socially customary gifts in kind - may not exceed the value of CHF 100/ EUR 107 (e.g. writing pad, tie, neckerchief, cloth bag, book, protective cover for electronic devices, water bottle, bottle opener, flowers, food such as cakes, chocolates, coffee, a bottle of wine, provided it is recognisable that these items are inexpensive mass-produced articles). Also excluded are benefits granted in the context of events within or between countries in which there is an officially justified interest, i.e. benefits the acceptance of which serve to fulfil the representative duties of the office, such as customary and appropriate hospitality at official receptions, anniversaries, topping-out ceremonies, inaugurations, exhibition openings, company tours or meetings. Attendance must be necessary due to the official duties of the office management or the social obligations imposed on the office. The Code also indicates that offers for various benefits that are directed at all employees - particularly on the state administration's intranet - may be accepted (e.g. fleet discounts and other discounts).

121. At government level, there are no rules on how to deal with gifts that a member of government receives in his/her function as a representative of Liechtenstein (*Bericht und Antrag* 2016/004). The authorities indicate that a government resolution must be passed on the further use or safekeeping of gifts from guests. The safekeeping and valuation of such gifts is not yet regulated.

122. Finally, the acceptance of gifts is punishable under criminal law (§ 304 - § 309 of the Criminal Code). While the relevant provisions of the State Personnel Act, the State Personnel Ordinance and the Code of Conduct apply only to the Government Secretary, Secretaries General and public employees, the provisions on punishable breaches of official duty, corruption and related criminal offences in Section 22 of the Criminal Code also apply to the members of government. Under § 304 of the Criminal Code (Passive bribery) for instance, "any office holder or arbitrator who demands, accepts, or accepts the promise of a benefit for

himself/herself or a third party in return for any execution or omission of official duties in violation of such duties shall be punished with imprisonment of up to three years.”

123. The GET welcomes the rules on the acceptance of gifts and other advantages which are applicable to public employees (thus including the Government Secretary, Secretaries General and Senior Political Advisors). It notes, however, that these rules do not apply to members of government. In addition to the ethical framework (see paragraph 69), which remit should encompass all PTEFs, and which should address the issue of gifts and other advantages received by PTEFs, the GET takes the view that a set of common and specific rules is necessary. These rules should clearly define what gifts are acceptable according to their value and the context in which they are given, and a procedure for evaluating gifts should be introduced. Finally, in the interests of transparency, there should be a dedicated system for declaring and registering gifts received by PTEFs in connection with their functions. This would allow the public to be regularly informed about such gifts and the donors’ identity. Therefore, **GRECO recommends ensuring that a full set of rules on gifts and other benefits be applicable to all persons with top executive functions, in the form of appropriate practical guidance, the obligation of reporting gifts and other benefits, and making this information available in a timely manner to the public.**

#### *Misuse of public resources*

124. The use of public resources is ruled in detail in the Financial Budget Act and the Financial Budget Ordinance. Any of the described misuse of public resources constitutes a criminal offence (depending on the facts of the case): breach of trust (Article 153 of the Criminal Code), embezzlement (Article 133), fraud (Article 146 ff), abuse of power (Article 302) or violations of official duties, corruption and related offences (Article 304 f – 309).

#### *Misuse of confidential information*

125. In accordance with Article 18 of the Rules of Procedure of the Government (Confidentiality of government meetings), members of government and their alternates as well as state employees and external experts called in to assist in the preparation, conduct and follow-up of the government meeting must maintain confidentiality with regard to the matters of which they become aware during the deliberations and decision-making process.

126. In addition, the Government Secretary, Secretaries General and Senior Political Advisors are subject to Article 38 of the State Personnel Act (Official secrecy), which states that “employees are obliged to maintain confidentiality about official matters which, by their nature or in accordance with special regulations, must be kept secret. This obligation shall remain in force even after termination of the employment relationship.”

127. Under § 310 of the Criminal Code (Violation of the duty to keep official secrets confidential), “any official or former official who discloses or exploits a secret that was entrusted or became accessible to him/her exclusively by virtue of his/her office and the disclosure or exploitation of which is capable of violating public or legitimate private interests shall be punished with imprisonment of up to three years, unless the act carries a more severe penalty under a different provision.”

### *Post-employment restrictions*

128. Article 39a of the State Personnel Act foresees the possibility to conclude post-employment agreements prohibiting an employee, for a maximum of two years after the end of his/her employment relationship, to work for an employer or for a client who had been significantly affected by one of his/her decisions (supervisory, assessment or award decisions or decisions of comparable importance) in the last two years before the end of the employment relationship. In the event of a breach of the prohibition, contractual penalties in the amount of up to one gross annual salary may be applied. At the time of the on-site visit, the Office of Human Resources and Organisation of the Government was not aware of any such agreements.

129. Further, in accordance with Article 38 of the State Personnel Act, the obligation to maintain confidentiality about official matters remains applicable after leaving office and is subject to criminal law.

130. During the on-site visit, the GET did not hear any criticism about the post-employment regime in place. In this respect, the risks associated with revolving doors in the executive appear to be limited by the fact that members of government are entitled to a bridging allowance during the first two years after leaving office. That said, the GET observes that the close social links and proximity of individuals to one another in the Liechtenstein society as well as the close interface between businesses and political actors might heighten risks relating to clientelism, favouritism and nepotism. In this context, the absence of post-employment restrictions for members of government and the limited scope of the rules applicable to other PTEFs need to be remedied, in particular with a view to preventing conflicts of interest and potential misuse of privileged information acquired in the course of the official duties.

131. It is the GET's view that the system would gain in effectiveness if clear rules were applicable to all PTEFs and coupled with a system of supervision of post-employment restrictions and the possibility to impose proportionate, dissuasive and effective sanctions in case of breach. In light of the foregoing, **GRECO recommends that (i) rules on post-employment restrictions be strengthened and applied in respect of all persons with top executive functions and (ii) an effective enforcement mechanism regarding these rules be implemented.** Such rules have to be reflected also in the code(s) of conduct, the adoption of which is recommended in paragraph 69.

### **Declaration of assets, income, liabilities and interests**

132. PTEFs are under no obligation by virtue of their public office to declare their assets, sources of income, financial interests, liabilities, gifts and other information.

133. The authorities have stated that requiring PTEFs to declare publicly their assets, income and financial interests does not appear to be a desirable – nor necessary – practice in a small society where everyone knows everyone else. Members of Parliament, who are themselves subject to an obligation to declare their professional and other activities, whether paid or not, when taking up their office and at the beginning of each year thereafter,<sup>41</sup>

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<sup>41</sup> See [Interim Compliance Report](#) - Liechtenstein (Fourth Evaluation Round), adopted by GRECO at the 95<sup>th</sup> plenary meeting (27 November – 1 December 2023), Recommendation vi.

indicated that such an obligation would add to the difficulty of recruiting candidates willing to take on political responsibilities. Moreover, a majority of them combine their professional activities with their parliamentary duties and are reluctant to declare income generated by these professional activities. The GET notes in this regard that, contrary to members of Parliament, members of government or PTEFs in general do not have other professional activities. Their main source of income is their public function.

134. The GET takes the view that the transparency over financial and business interests of PTEFs needs to be considerably enhanced, in particular to disclose potential conflicts of interest. Declarations of assets, income, liabilities and financial interests should be made at the beginning of their mandate and at regular intervals thereafter, subject to appropriate review and made public. In this context, it should also be considered to have such reports covering partners' and dependents' interests, even if it is understood that such information need not be made public for privacy reasons. This would provide additional safeguards and *inter alia* ensure that the public has access to accurate information. Therefore, **GRECO recommends that (i) persons with top executive functions be required to declare their assets, income, liabilities and financial interests publicly on a regular basis; (ii) it be considered to include financial information on spouses, partners and dependent family members in such declarations (it being understood that the latter information would not necessarily need to be made public); and (iii) these declarations be subject to an appropriate review.**

### **Accountability and enforcement mechanisms**

#### *Criminal proceedings and immunities*

135. Members of government do not enjoy any immunity or procedural privileges. They can be held liable under constitutional law (see below), criminal law (official offences pursuant to §§ 302-313 of the Criminal Code) and, if necessary, civil law (official liability). Offences under § 302 et seq. of the Criminal Code presuppose the commission of an offence by public officials and therefore apply to members of government. Higher penalties are provided for these official offences in comparison to similar offences not committed by public officials, according to § 313 of the Criminal Code.

136. As for the Prince, he enjoys absolute and perpetual immunity as in other European principalities/monarchies, but unlike most of these, there is no alternative way to hold the executive accountable for decisions of the Prince.<sup>42</sup> Under Article 7, paragraph 2, of the Constitution, "the person of the Reigning Prince shall not be subject to jurisdiction and shall not be legally responsible." The same applies to the member of the Princely House exercising the function of Head of State on behalf of the Reigning Prince pursuant to Article 13bis of the Constitution. Nevertheless, Article 13ter allows at least 1 500 Liechtenstein citizens to submit a justified motion of no-confidence against the Prince, which must be approved in a popular vote. In the opinion of the Venice Commission (*supra*), concern was expressed about this immunity in view of the administrative and political powers of the Prince, which may lead to violations of the obligations of Liechtenstein under Article 13 of the European Convention on Human Rights (Right to an effective remedy).

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<sup>42</sup> GRECO [Evaluation Report](#) on Liechtenstein, Joint First and Second Evaluation Rounds, 21 October 2011, para. 57.

137. Following the judgment of the European Court of Human Rights in the case of *Wille v. Liechtenstein*,<sup>43</sup> in which the applicant complained that he did not have an effective judicial or other remedy enabling him to challenge an action taken by the Prince, the competence of the State Court was extended in November 2003 to comprise any application of an alleged violation of the Convention by any public authority, including individual acts of the Prince. The government of Liechtenstein has emphasized that there is no contradiction between this provision and Article 7, paragraph 2, of the Constitution, concerning the Prince's immunity. In fact this immunity only applies to the Prince in his person as Head of State, but not to his acts.<sup>44</sup>

138. The Government Secretary, Secretaries General and the Senior Political Advisors to the Prime Minister and Deputy Prime Minister are subject to criminal and civil liability (official liability) as well as to the control of Parliament and its commissions.

139. Parliament may bring charges against one or several members of government before the Constitutional Court for violating the Constitution or other laws (ministerial charges pursuant to Article 62 let. g of the Constitution). In the event of a conviction for wilful or grossly negligent violation of the Constitution or a specific law, the Constitutional Court may declare the accused member of government to have lost his/her office (Article 34 of the Act on the Constitutional Court).

140. Overall, there have been no convictions of PTEF's in the past five years. In one criminal proceeding, a former Minister and her Secretary General were charged with abuse of power pursuant to § 302 of the Criminal Code. The indictment related to spending government money for an external advisor without obtaining the necessary decision of the collegial government, which is required for expenses exceeding CHF 100 000 (EUR 106 924). Both defendants were found not guilty in the final decision of the Court of Appeal on 30 November 2022. The court found that while the prosecutor was able to establish that the crime had been committed, the necessary intention to deceive Parliament in its right to control the spending of ministers was not proven beyond reasonable doubt. The court hearings were public, and the press covered the proceedings in detail. In connection with this case, a separate investigation is pending against the former minister, her Secretary General and another suspect (not a PTEF). No charges have been filed to date. The investigation concerns the suspicion that government money of approximately CHF 32 000 (EUR 34 216) had been spent on the planned forming of a new political party which would constitute, if proven, the crime of breach of trust pursuant to § 153 of the Criminal Code.

141. In criminal proceedings, the Office of the Public Prosecutor applies for specific investigation measures, which are carried out by an investigating judge. During the on-site visit, the GET's attention was again drawn to the Prince's right of pardon, of mitigating or commuting legally adjudicated sentences, and of quashing initiated investigations (Article 12 of the Constitution). Upon the request of Parliament, the Prince may exercise his right of pardon or mitigation in favour of a minister sentenced on account of his/her official acts. These provisions were already discussed in GRECO's Joint First and Second Round Evaluation

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<sup>43</sup> ECtHR, *Wille v. Liechtenstein*, application no. [28396/95](#), judgment of 28 October 1999.

<sup>44</sup> Resolution [ResDH\(2004\)84](#), adopted by the Committee of Ministers of the Council of Europe on 22 December 2004.

Report,<sup>45</sup> which underlined that these powers go beyond the purpose of pardons, amnesties and similar measures (also known in other countries) as they include the faculty to alter the course of investigations and criminal proceedings at any stage. The report included a specific recommendation aimed at reviewing the powers of the Prince, as enshrined in Article 12 of the Constitution – a recommendation which remained not implemented.<sup>46</sup> The authorities pointed out at the time that the right of the Prince to block or discontinue criminal proceedings had been undisputed since the Constitution was enacted in 1921 and that these special powers had not been used by the Prince for many years.

142. The GET remains concerned by the powers of the Prince to quash ongoing criminal proceedings. It reiterates that this may represent a threat for the independence and impartiality of the criminal justice system, which are essential prerequisites of the fight against corruption in its various forms, including when members of the executive, their relatives or their political supporters are involved. These powers may affect the capacity of the law enforcement and investigative authorities to investigate and prosecute criminal offences which may be committed in connection with corruption, including by those identified as PTEF. In the context of the present evaluation, the GET can only reiterate the concerns, and the recommendation, already raised by GRECO in its Joint First and Second Round Evaluation Report. Consequently, **GRECO recommends revising the powers of the Prince to block or discontinue criminal investigations and proceedings in respect of persons with top executive functions suspected of having committed corruption related offences.**

#### *Non-criminal enforcement mechanisms*

143. In the context of administrative proceedings, a supervisory complaint may be lodged with the Administrative Court against the government or one of its members for improper behaviour in the performance of official acts or for refusal or delay in an administrative act in accordance with Article 23 of the National Administration Act. In order to avoid conflicts of interest, the government is also subject to strict duties to abstain (see above). A breach of these regulations can lead to the annulment of the proceedings by the Administrative Court.

144. The government exercises disciplinary powers in respect of employees subordinate to it. If legal obligations or obligations under employment law are violated, the State Personnel Act provides for measures to secure proper fulfilment of responsibilities (Articles 49 and 50), which include termination of the employment relationship (Articles 21 and 22) as well as preventive measures (suspension, Article 54). Such measures are ordered by government decree after hearing the supervisor and the employee concerned. Decisions and decrees may be appealed to the government within 14 days, or by filing a complaint with the Administrative Court (Article 55 of the State Personnel Act). If the violation concerns official duties or other related punishable acts as referred to in §§ 302 et seq. of the Criminal Code (acceptance of gifts, bribery, abuse of authority, violation of official secrecy), the Office of the Public Prosecutor must be informed, and the usual criminal procedural provisions apply. The disciplinary and the criminal procedures are carried out independently of each other. The disciplinary procedure may refer to the outcome of the criminal procedure. No central register is maintained on disciplinary proceedings and sanctions applied for breach of duties, except

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<sup>45</sup> See GRECO [Evaluation Report](#) on Liechtenstein, Joint First and Second Evaluation Rounds, 21 October 2011, para. 49.

<sup>46</sup> [Second Addendum to the Compliance Report](#) on Liechtenstein (Joint First and Second Evaluation Rounds), adopted by GRECO at the 75<sup>th</sup> plenary meeting (20-24 March 2017), paragraphs 4-7.

for the criminal register. Disciplinary measures are contained in the personnel files concerning the employee in question.

145. Besides political accountability under parliamentary and public scrutiny, there are no other non-criminal enforcement proceedings that apply directly to members of government. Notably, no particular measures are in place on sanctions and enforcement mechanisms regarding violations by members of government of the rules on incompatibilities (Article 5 of the Government and Administration Organisation Act). The GET refers back to the recommendation issued in paragraph 69, according to which the ethical framework for PTEFs needs to be accompanied by an effective mechanism of supervision and sanction, in order to ensure the credibility of the system.

146. Overall, there are no statistics available on the receipt of gifts, exercise of outside activities, etc., and on breaches of the rules, disciplinary proceedings, sanctions applied, and persons concerned. The authorities are encouraged to regularly publish such statistics, while respecting the anonymity of the persons concerned.

## V. CORRUPTION PREVENTION IN LAW ENFORCEMENT AGENCIES

### Organisation and accountability of law enforcement/police authorities

#### *Overview of various law enforcement authorities*

147. The National Police is the sole police authority in Liechtenstein with only one police station in Vaduz. The tasks of the National Police are varied. Among other things, it has the task of ensuring public safety and order (threat response), preparing to avert future dangers (threat prevention), conducting investigations in accordance with the Code of Criminal Procedure, taking measures to prepare for the prosecution of criminal offences and preventing criminal offences, monitoring and regulating traffic on public roads, supporting accident and crime prevention, searching for missing persons and providing assistance in the event of accidents and disasters.

148. The National Police is organised on the basis of the [Law of 21 June 1989 on the National Police](#) (*Polizeigesetz*, PolG; hereinafter “Police Act”) and the Ordinance of 22 August 2000 on the service and organisation of the National Police (*Verordnung über den Dienstbetrieb und die Organisation der Landespolizei*, PolDOV; hereinafter “Police Ordinance”).

149. Police powers are ruled by Articles 24 to 30g of the Police Act and include: establishment of identity, questioning, summons and enforced appearance, police and public search, removing and keeping away persons, expulsion and prohibition of entry in cases of domestic violence, police custody, search of persons, searches of movable property etc. The National Police has to perform its duties on the basis of and in accordance with legislation. Without a special legislative basis, the police may intervene in freedom and property only if a serious and immediate danger or disturbance to public safety and order cannot otherwise be averted.

#### *Organisation and accountability of selected law enforcement authorities*

150. The National Police is a civil organisation; it constitutes a special office of the National Administration. It is divided into three divisions/departments: the Executive Support Division, the Security and Traffic Division and the Crime Investigation Division.

151. The Police command provides central basic services (central administration) to ensure that the National Police fulfils its legal mandate.<sup>47</sup> It performs tasks in the areas of finance, law and data protection, education and training, media and public relations. The threat management unit is also affiliated with the police command. The patrols of the Security and Traffic Division are the first on the spot in case of any incidents such as burglary, theft, domestic violence, damage to property, traffic accidents and provide the necessary support. Security police operations at major events and personal protection are also part of their duties as prevention in the area of traffic and youth protection. In the Executive Support Division, the supporting areas for police work are affiliated. These include the Emergency and Dispatch Center, IT, logistics and the International Police Cooperation, which is responsible for

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<sup>47</sup> The Chief of Police, the Chief of Staff and the heads of divisions form the Command Staff, which is headed by the Chief of Police (Article 11 of the Ordinance of 22 August 2000 on the service and organisation of the National Police).



international cooperation with Interpol, Europol, the SIRENE bureaux within the Schengen framework and other international institutions. The Prison in Liechtenstein is also organisationally assigned to the Executive Support Division. Finally, investigators of the Crime Investigation Division carry out investigations in accordance with the Code of Criminal Procedure. With specialists in a wide range of fields, it solves crimes such as property crime, robberies, assaults, murders, financial crime, digital crime and narcotics offences.

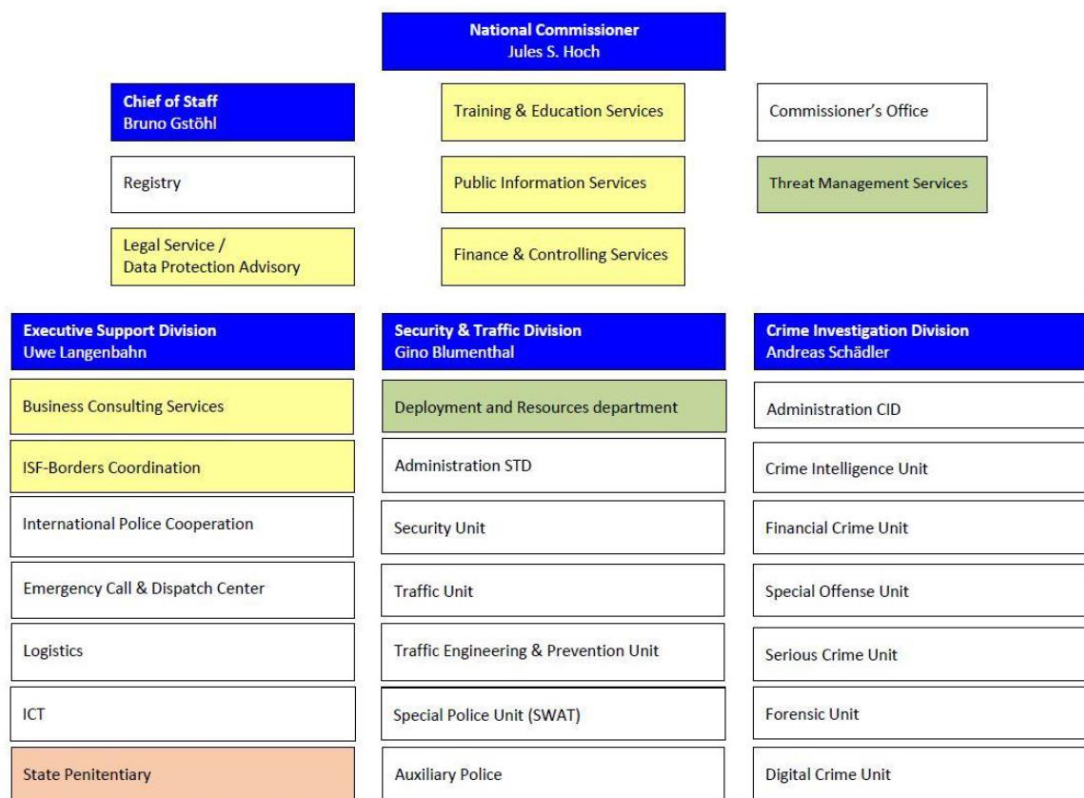


Fig.: National Police organisational chart

152. In 2023, the National Police had a target headcount of 134 staff plus two jobs to be eliminated in the future (excluding National Prison). Of these, at the end of 2023, there was a total headcount of 127.3 (compared to 126.8 in 2022): 85.5 police officer posts with official functions, 19.0 civilian staff posts with police functions (forensic science, international police cooperation, digital crime, etc.) and 22.8 administrative employees. In addition, two police cadets have been in training since October 2022 and four since October 2023, and they will be admitted to the police force in autumn 2024 and 2025 respectively upon successful completion of their two-year basic training.

153. In that same year, the National Police was supported by 32 riot police officers (auxiliary police). In autumn 2023, four men and two women started the internal six-month, in-service training to become riot police officers and took up their posts in April 2024. Riot police officers are working on a part-time basis and support the National Police in the fulfilment of their duties.<sup>48</sup> The riot police, categorised as a militia unit, is a reserve of personnel for security and law enforcement operations and is also used to support shift work. The members of the riot police are generally deployed for security police tasks; if necessary, they can also be called

<sup>48</sup> Article 3, Ordinance on the riot police (*Verordnung über die Bereitschaftspolizei*), 16 December 2003.

upon for other tasks of the National Police. The riot police may be permanently integrated into the National Police for the duration of an extraordinary situation such as power cuts.

154. The National Police is subordinated to the government. The Chief of Police (National Commissioner) is under the general authority of the government, subject to the instructions of the competent member of government, the Ministry of Home Affairs. Supervision is carried out by the Minister of Home Affairs. Supervision includes review of the legality, appropriateness, expediency, and simplicity of the performance of duties, in particular also in the case of independent handling of affairs within the meaning of Article 78 paragraph 2 of the Constitution.<sup>49</sup> Police officers may start criminal investigations on their own initiative. Furthermore, in their proceedings and in the execution of decisions, the courts are entitled to make use of the services of the National Police and to assign tasks to them (to conduct investigations and the implementation of coercive measures). Under the provisions of the Code of Criminal Procedure, these rights are also vested in the Public Prosecutor.

155. The National Police prepares an accountability report for the Ministry of Home Affairs every year. The accountability report of the National Administration of Liechtenstein is available to the public and published on the Internet.<sup>50</sup> Furthermore, the National Police publishes an annual report on its website.<sup>51</sup>

#### *Access to information*

156. Pursuant to Article 34g of the Police Act, any person may request information from the National Police in accordance with Article 57 of the Data Protection Act regarding police data concerning that person. Requests for information concerning personal data processed by the National Police as part of international cooperation are decided by the National Police after consultation with the requesting authority. In general, the secrecy of investigation must be preserved.

157. According to Article 12 of the Information Act (Support for the media), inquiries, clarifications and research by media representatives are to be supported wherever possible. When choosing the time and type of information, the authorities are to take into account as far as possible the needs of the media. In addition, Article 29 of the Information Act (right to access information) also applies in the context of the activities of the National Police. However, the GET was informed during the on-site visit that no request for information has been submitted or dealt with by the Police in recent years. The GET refers in this regard to its recommendation made in the first part of this report on the need to review the implementation of the Information Act to improve public access to information.

#### *Public trust in law enforcement authorities*

158. The University of Liechtenstein published the results of a Youth Survey in 2017.<sup>52</sup> Among other things, the survey asked about trust in various national and international

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<sup>49</sup> "Specific affairs may be transferred by law or by virtue of legislative authorization to be handled independently by individual officials, Government offices or special commissions, subject to recourse to the collegial Government."

<sup>50</sup> <https://www.llv.li/serviceportal2/amtstellen/stabstelle-regierungskanzlei/rechenschaftsbericht-2023.pdf>

<sup>51</sup> <https://www.landespolizei.li/ueber-uns/jahresberichte>, available in English since 2020.

<sup>52</sup> <https://www.uni.li/de/universitaet/gesellschaft/jugendstudie-2017/vertrauen>

authorities and institutions. According to the survey, 72 % of young people between 16 and 25 said they have a great deal of trust in the National Police. The authorities underline that this result shows that the National Police not only perform their duties professionally and successfully, but also in a citizen-oriented manner. The GET notes in this respect that a more recent and in-depth survey could prove useful.

#### *Trade unions and professional associations*

159. There are no trade unions or professional associations specific to law enforcement in Liechtenstein. There is only one trade union (*Liechtensteiner ArbeitnehmerInnenverband*, LANV), which represents all sectors and professions. It promotes the social, economic, professional and legal interests of its members and all employees in the country. The LANV is the point of contact for labour law problems as well as problems and questions relating to the workplace and may also provide legal protection and advice to all employees.

#### **Anti-corruption and integrity policy**

##### *Anti-corruption and integrity policy, risk management measures for corruption prone areas*

160. The National Police has adopted an internal strategy paper for 2022-2026, the aim of which is for the National Police to work every day to ensure that people in Liechtenstein live free from fear and in security and freedom. While the strategy paper contains a general statement on the conduct of police officers, it does not contain any explicit reference to anti-corruption or integrity measures. The authorities indicated to the GET that standards on behaviours were, in any event, included in the applicable legislation.<sup>53</sup> The authorities further pointed at various measures and mechanisms in the National Police to prevent corruption within its own ranks, including awareness campaigns, strict decision-making procedures and checks on the use of police databases. The GET was also made aware of risks-minimizing factors, such as high salaries, excellent working conditions and state-of-the-art technical support. According to the authorities, the risks of corruption are overall limited due to the small size of the police force, and the consequent high risk of detection of any wrongdoing, as well as the zero-tolerance policy towards corruption. That said, there is no system of integrity risk assessment and no compilation of disaggregated data on sanctions applied (disciplinary or criminal, see below paragraph 220) or unethical behaviours that could help identify vulnerabilities to be addressed within law enforcement.

161. The GET notes that the National Police has no anti-corruption and integrity policy. Nor is the police currently carrying out any systematic analysis focused on risks related to integrity and corruption prevention. In order to maintain the great trust that the police enjoys among a large proportion of the population, the GET believes that a more pro-active approach could be developed as regards corruption prevention in the police by carrying out a preventive analysis of corruption risk-prone services, situations and procedures. This risk assessment should be construed upon a variety of sources, including the analysis of complaints, disciplinary and criminal cases, information from screening processes, IT logs, possible staff surveys, etc. Such a risk analysis should lead to the development of a dedicated integrity policy, either as a stand-alone strategy or as part of a future general anti-corruption strategy,

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<sup>53</sup> See for instance Article 33 of the Police Ordinance (Impartiality and appearance in and out of service).

mitigating the risks identified through a series of internal actions and external outreach. An integrity policy is key to set standards high and to establish targeted measures and indicators of achievement of such standards. Furthermore, another important dimension is the information of the public. This implies not only making public the policy but taking active steps to publicise it among citizens, demonstrating the no-corruption tolerance within the National Police. Therefore, **GRECO recommends that the National Police conducts a risk assessment of corruption-prone areas and activities to identify problems and emerging threats, and that the data gathered are used for the proactive design of a dedicated integrity and anti-corruption strategy, which is made known to the public.**

#### *Handling undercover operations and contacts with informants and witnesses*

162. There are no specific guidelines or instructions available as regards undercover operations. The Chief of Police may request undercover investigations. However, as there is no undercover agents in the National Police, the assistance of Switzerland, Austria and Germany is required when the need for such operations arises. The use of informants, who may get paid, is foreseen in the Police Act (Article 34a on the use of other persons whose cooperation with the police is not known to third parties (confidants)).

#### *Ethical principles and rules of conduct*

163. The Code of Conduct for the prevention of corruption (see above, paragraph 66) is aimed at all employees of the National Administration and is thus applicable to members of the National Police. It is intended to raise awareness of potential corruption risks.

164. Compliance with the Code of Conduct is part of an employee's service obligations. A breach of the Code of Conduct may result in disciplinary and/or criminal charges. No statistics on breaches of the Code of Conduct are however available.

165. While there is a Code of Conduct applicable to all civil servants, the GET notes that there is no specific code for the National Police and that several rules of relevance (on outside activities, gifts, access to confidential information etc.) are scattered across many different regulations. In view of the particular functions exercised by law enforcement officers (LEOs), the GET considers that there is a need to develop a dedicated code of conduct for the National Police, addressing all integrity matters. Police officers are in everyday contact with citizens, they have authority to issue instructions and, in case of non-compliance with these instructions, they are authorised to use coercive means to execute such instructions. Therefore, the future code of conduct must be adapted to this unique role and the powers that derive from it.

166. This code should be accompanied with practical guidance, including examples drawing inspiration from real cases of breaches committed by LEOs. This instrument should also take account of the specific risks of corruption that LEOs may encounter, as identified in the context of the risk assessment recommended above. Finally, publication of the code is important to increase accountability towards the public, and breaches of the code need to lead to dissuasive sanctions which should be proportionate to their seriousness.

167. Consequently, **GRECO recommends that (i) a dedicated code of conduct be developed and published for the National Police, covering all relevant integrity matters (such as**

**conflicts of interest, gifts, contacts with third parties, outside activities, handling of confidential information etc.); (ii) the code of conduct be complemented by practical guidance and concrete examples; and (iii) it be accompanied by a mechanism for oversight and enforcement.**

#### *Advice, training and awareness*

168. LEOs may complete various career-related forms of education and training in the area of leadership<sup>54</sup> and on topics relating to security, criminal investigation and traffic, primarily at the Swiss Police Institute (SPI), at allied cantonal police forces and, for some topics, at police training institutions in Switzerland, Austria and Germany. Liechtenstein also joined the Central European Police Academy (CEPA) in 2023. This means that employees of the National Police can take advantage of training programmes offered by the European Police Academy CEPOL, take part in courses in CEPA member states<sup>55</sup> or complete placements there.

169. When it comes to corruption related issues, the Code of Conduct for the prevention of corruption as well as professional behaviour are part of the initial training for LEOs. During their education, recruits attend a course on ethics during their first year. In the second year, there is a course on conduct. Since 2011, the National Police also conducts training on the topic “Corruption - also a theme in the National Administration”, including the definition of corruption and related offences in the Criminal Code, how to prevent it in the light of international standards (GRECO and UNCAC), the government’s instruction on specialised corruption investigators as well as concrete examples. The presentation takes about two hours and is held at least once a year. The training is organised by the Head of the Crime Investigation Division and the Deputy of the Public Prosecutor’s Office. It is compulsory for all employees of the National Police.

170. Furthermore, during the on-site visit, the GET was informed that individual police officers may obtain advice in relation to ethical dilemmas from a variety of sources. A police officer may go straight to his/her superior to ask for advice; such issues may also be raised once a year during the annual performance appraisal (see below). Finally, a police officer may contact the legal service of the National Police, or the Office of Human Resources and Organisation if the question relates to the rights and duties of the employee. Usually, the Chief of Staff and Head of the Legal Department is contacted for confidential counselling on ethics and integrity issues. However, this is rather an informal procedure which is not officially institutionalised.

171. The GET notes with satisfaction that some form of training on the topic of corruption prevention is organised. Nevertheless, the GET is of the view that such training could be further strengthened on integrity issues. As previously recommended, a dedicated code of conduct should be accompanied by practical guidance containing real-life examples reflecting the specific risks faced by LEOs. This guidance should become the backbone of training on ethics and integrity. Compulsory and sufficiently detailed training should be systematically organised for new recruits, and at regular intervals during the careers of serving personnel, notably to take account of any legislative or other developments.

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<sup>54</sup> Since 2021, 7 leadership trainings were conducted, with the participation of 8-10 employees of the first two leadership levels.

<sup>55</sup> It includes the following countries: Germany, Austria, Liechtenstein, Switzerland, Slovakia, Slovenia, Czechia and Hungary.

172. In addition, all police officers should have the possibility to obtain confidential counselling in respect of ethical conduct in situations where there are doubts (e.g. potential conflicts of interest, acceptance of gifts, etc.). Such counselling goes beyond the possibility of asking for guidance from the line managers. A more institutionalised approach should be introduced in this area in the form of an adequately trained and easily accessible person of trust, who is independent of the LEO's chain of command, and to whom any police officer could turn in confidence to seek confidential advice on ethical dilemmas and integrity issues. In view of the above, **GRECO recommends that (i) compulsory training on ethics and integrity for new recruits and serving police officers be strengthened on the basis of the code of conduct and the practical guidance to be adopted; and that (ii) a mechanism of confidential counselling on ethics and integrity matters be institutionalised in the police.**

### **Recruitment, career and conditions of service**

#### *Recruitment requirements*

173. The recruitment procedure of LEOs is regulated by the Police Act and the Police Ordinance. Anyone who fulfils the following minimum requirements may apply as a police trainee: a) Liechtenstein citizenship; b) physical, intellectual and character aptitude; c) integrity (*Unbescholtenheit*); d) completed vocational training or equivalent training or Matura; e) age generally between 20 and 35 years; f) passed aptitude test.<sup>56</sup> Applicants have to produce a clean criminal record and to undergo a selection procedure conducted by the National Police in cooperation with the Office of Human Resources and Organisation.<sup>57</sup> The selection procedure includes: a) an entrance examination consisting of personality test, a language proficiency test and a general education test; b) an assessment interview with those applicants who have passed the entrance examination; c) an interview with the Chief of Police; and d) an official medical examination. Successful candidates have to complete a two-year basic training, including a one-year training at the Police Academy of Eastern Switzerland and a one-year practical training with the National Police. After passing the professional examination, they will then be accepted into the National Police. The position of Chief of Police is considered a position of head of office. Therefore, this position must be advertised by the hiring authority in the official gazette for open application (Article 9 para. 1 of the State Personnel Act). A public advertisement may only be waived if offices are merged and a head of office from the affected offices is qualified for the corresponding position. If the result of the advertisement is unsatisfactory, the hiring authority may fill the position by appointing a suitable person for the role.

174. The integrity of the candidates (Article 56 para. 1 c of the Police Ordinance) is checked prior to joining the National Police using extracts from criminal and debt collection registers; a search in the police systems is also conducted. If there are sufficient grounds for suspicion, the National Police carries out additional checks. However, there are no random integrity tests to assess the conduct and integrity of police officers throughout their career. The GET notes that there is a regulatory framework in place for the conduct of personal security checks (Articles 30 a-c of the Police Act), but that these checks are limited to officials of the state and third parties who participate in classified projects relating to internal and external security, prior to their recruitment.

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<sup>56</sup> Article 56 para. 1 of the Police Ordinance.

<sup>57</sup> Article 57 of the Police Ordinance.

175. The GET is of the opinion that vetting of the candidates for entering the police force as regards their integrity, beyond the control of criminal records and personal aptitude, would limit the risks of corruption and violation of ethical principles by LEOs and strengthen the public trust in the institution. The GET further notes that vetting is not performed at regular intervals throughout LEOs’ career, while LEOs’ personal circumstances may be likely to change over time and, in some cases, may make a person more vulnerable to possible corruption risks (financial problems arising, for example, because of a mortgage or consumer loan, divorce, the illness of a relative, the bankruptcy of the spouse, etc.). In the GET’s view, regular vetting in the course of the career is a tool for corruption prevention, in particular for positions identified as sensitive functions as well as of all managers, including top-level managers. In these circumstances, **GRECO recommends that integrity checks of police officers, including sensitive functions and managers in the National Police, take place systematically prior to recruitment and regularly throughout their career.**

*Appointment procedure and promotion to a higher rank*

176. Appointments of police officers, as well as decisions on mobility and dismissal, are made by the Chief of Police. Promotions are managed: a) by the government for the positions of Chief of Police, Chief of staff, heads of division and their deputies; b) by the Chief of Police for all other functional positions and their deputies.

177. At the end of September 2023, there were 10 female police officers and investigators as well as six female executives with police functions (forensic team, international police co-operation, dispatch centre, IT forensics). The distribution between men and women in the National Police in 2024 is as follows:

Employees at the National Police as of 1 May 2024	Men	Women	Employees with Police Status	Men	Women
Total: 136	109	27	Total: 109	95	14

178. The GET notes that currently, close to 20% of all employees at the National Police are women (13% of those with police status). The GET was informed about various measures taken to make the profession more attractive and promote the recruitment of women into the National Police. During the recruitment procedure, one post is notably reserved for a woman. However, the authorities mentioned that it remains difficult to recruit women in the police, as there were only few female candidates. Nonetheless, the GET encourages the authorities to continue their efforts in this area to increase women’s representation at all levels of the National Police.

*Performance evaluation*

179. Performance evaluations are carried out every year. Within the framework of the appraisal interview, the results of the past appraisal period and the goals for the new appraisal period are discussed. The appraisal interview serves to discuss the general work situation and the concerns or complaints of employees and supervisors. The annual appraisal should also be used to address the topics of the Code of Conduct for the prevention of corruption. Lastly, an *ad hoc* performance review may be triggered by a problematic behaviour.

180. Complaints must be presented to the employee in writing during the appraisal interview and reasons given; measures to remedy them must be defined within a reasonable period of time. A positive appraisal is a prerequisite for any salary increase.

181. The staff may challenge the result of the evaluation with the Chief of Police. Furthermore, and in general, disputes arising from the employment relationship may lead in a ruling or (in agreement with the parties involved) the dispute may be referred to the Personnel Commission (Article 52 of the State Personnel Act). This Commission is composed of equal numbers of employer and employee representatives of both genders.

#### *Rotation*

182. There is no system of regular, periodical rotation in place. The GET is cognizant of the fact that a strict system of rotation might be difficult to implement in Liechtenstein, due to the small size of the police force. However, the GET encourages the authorities to consider introducing rotation for certain at-risk posts, which could appear in the context of the corruption risks assessment of areas and activities of the police recommended in this report (paragraph 161).

#### *Termination of service and dismissal from office*

183. The term in office of a LEO is terminated due to resignation/ cancellation by mutual agreement; dismissal/termination of the contract; instant dismissal; disability; retirement or death (Article 18 of the State Personnel Act). Dismissal is a government decision and follows an administrative procedure in accordance with the constitutional and legal provisions (right to be heard, right to appeal, etc.).

#### *Salaries and benefits*

184. Salaries in the National Police are regulated in the Remuneration Act (*Besoldungsgesetz*, [BesG](#)), the Remuneration Ordinance (*Besoldungsverordnung*, [BesV](#)) and the Ordinance on Supplementary Remuneration in the National Police (*Verordnung über die Nebenbezüge bei der Landespolizei*, [PolINV](#)). In the state administration, the individual positions are assigned to a salary category (*Lohnklasse*, LK) from LK 1 to LK 20. A minimum and maximum gross annual salary is defined for each salary class. If a candidate applies for an open position, an individual gross salary is agreed between the government and the applicant - depending on age, length of service, etc. - within the salary band defined for the position in question. LEOs' gross annual salaries thus vary according to their group, their function, the length of service in their grade and their periodic evaluation. Additional allowances include special function allowances, inconvenience allowances, night duty allowances and compensation for overtime and for meals on duty. The part-time function of deputy Chief of Police is remunerated with a monthly allowance of CHF 400 (EUR 428).

185. The following table shows the annual gross salary of members of the National Police (as of 1 January 2024):



	Fixed annual salary including bonus		Maximum performance bonus	Maximum ordinary annual salary
Police grades and salary category ( <i>Lohnklasse</i> , LK)	Minimum salary	Maximum fixed salary		
Police Clerk (LK 7)	CHF 72 320 EUR 77 328	CHF 102 690 EUR 109 800	CHF 5 790 EUR 6 191	CHF 108 480 EUR 115 991
Police Clerk (LK 8)	CHF 78 250 EUR 83 668	CHF 111 120 EUR 118 814	CHF 6 260 EUR 6 693	CHF 117,380 EUR 125 508
Police Clerk (LK 9)	CHF 84 890 EUR 90 768	CHF 120 540 EUR 128 886	CHF 6 790 EUR 7 260	CHF 127,330 EUR 136 147
Police Specialist (LK 10) Group Leader (LK 10)	CHF 92 270 EUR 98 659	CHF 131 020 EUR 140 092	CHF 7 380 EUR 7 891	CHF 138 400 EUR 147 983
Police Specialist (LK 11) Group Leader (LK 11)	CHF 100 670 EUR 107 641	CHF 142 950 EUR 152 848	CHF 8 050 EUR 8 607	CHF 151 000 EUR 161 456
Police Specialist (LK 12) Group Leader (LK 12)	CHF 109 770 EUR 117 371	CHF 155 870 EUR 166 663	CHF 8 780 EUR 9 388	CHF 164 650 EUR 176 051
Group Leader (LK 13)	CHF 118 890 EUR 127 122	CHF 168 820 EUR 180 510	CHF 9 510 EUR 10 168	CHF 178 330 EUR 190 678
Head of Division (LK 15) Chief of staff (LK 15)	CHF 138 990 EUR 148 614	CHF 197 370 EUR 211 036	CHF 11 120 EUR 11 890	CHF 208 490 EUR 222 926
Chief of Police (LK 20)	CHF 188 600 EUR 201 659	CHF 267 810 EUR 286 354	CHF 15 090 EUR 16 135	CHF 282 900 EUR 302 489

### **Conflicts of interest**

186. Police officers, as civil servants, are subject to the same rules described in the previous section of this report, in particular the Code of Conduct for the prevention of corruption, which includes provisions on regular or *ad hoc* declaration of conflicts of interest (Articles 2 (Conflicts of interest) and 3 (Bias and recusal) of the Code of Conduct).

187. Given the central character of the issue of conflict of interest in any anti-corruption action, the GET refers back to the recommendation issued in paragraph 167, according to which a dedicated code of conduct should be adopted and supplemented with guidance. In this context, the GET considers it crucial that the future code and practical guidance contain sufficiently detailed and diverse examples of what may constitute a conflict of interest in the

specific context of the police, along with explanations on the procedure for reporting and managing conflicts of interest. The same applies to the recommendation in paragraph 172 on mandatory integrity training for all police officers, which should include dedicated hands-on training on conflicts of interest.

### **Prohibition or restriction of certain activities**

#### *Incompatibilities and outside activities*

188. The provisions of the State Personnel Act on incompatibilities apply to the employment of police officers. In addition, Article 16 of the Police Act specifically states that judicial functions are incompatible with service in the National Police.

189. Outside activities have to be notified to the Chief of Police (Article 40 of the State Personnel Act), who checks whether the secondary employment reported is to be permitted or prohibited, or is subject to prior authorisation of the government. Article 41 of the State Personnel Act also states that employees who wish to become a candidate for a political mandate must notify the head of the office and the member of government responsible, who shall inform the government accordingly. The head of office/ government must prohibit the exercise of secondary employment or the exercise of a public office if it impairs the fulfilment of official duties or is incompatible with the official position.

190. According to Article 33 of the State Personnel Ordinance, prior authorisation of the government must be sought for certain categories of secondary employment (see above, paragraph 113). In these cases, the government has to be informed and will decide to authorise or not the activity. The government's decision is final and legally binding; it is not made public and cannot be appealed. Secondary employment is to be recorded in the personnel files concerning the LEO in question; its compatibility with official duties is to be reviewed during the annual appraisal interview.

191. Records of authorised secondary activities are kept in the digital file system (DFS). A digital reminder is set in the DFS to check again the authorisation after two years and thus ensure that a follow-up is effectively performed.

192. The GET notes that there is a streamlined system for authorisation and recording of secondary activities within the National Police, coupled with follow-up measures. In addition to the future code of conduct, which should address the issue of incompatibilities and outside activities, the authorities are encouraged to compile figures on authorisations given for side activities within the police force.

#### *Gifts*

193. LEOs cannot receive gifts as a result of their duty, with some exceptions defined by the relevant regulation (Article 39 of the State Personnel Act, Article 32 of the State Personnel Ordinance and Article 4 of the Code of Conduct).<sup>58</sup> Gifts that may be accepted by way of exception (minor and socially customary gifts not exceeding CHF 100 (EUR 107)) have to be reported to and authorised by superiors.

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<sup>58</sup> See also Article 32 of the Police Ordinance.

194. The GET observed during the on-site visit that the prohibition of gifts was well understood and applied in practice. The GET considers however that it is important for the practical guidance to be drawn up (see paragraph 167) to include specific and sufficiently detailed examples in this respect.

#### *Misuse of public resources*

195. The misuse of public resources is considered an abuse of official powers (§ 302 of the Criminal Code).

#### *Third party contacts, confidential information*

196. According to Article 38, paragraph 1, of the State Personnel Act (Official secrecy), the duty of confidentiality concerning official matters continues beyond the end of public service and is subject to criminal sanctions. There are otherwise no specific rules regarding third party contacts. The GET considers that this area should be covered by the code of conduct and practical guidance to be adopted (see recommendation in paragraph 167), with practical examples of day-to-day situations in which the police interacts with third parties.

#### *Post-employment restrictions*

197. There are no specific rules or restrictions on the occupation of certain positions/functions or the exercise of other activities, whether paid or not, after a person has left the National Police. Article 39a of the State Personnel Act foresees the possibility to conclude post-employment agreements (see above, paragraph 128), but no such agreements have been concluded within the National Police so far.

198. The GET observes that the probability or risk that police officers in high positions leave the organisation and go to the private sector, where they can use sensitive, or even classified information, obtained during their career while they hold office, is generally high. However, as from the information gathered during the on-site visit, it was unclear how much of an issue this is in Liechtenstein. In particular, no information is being gathered on activities carried out after leaving the police and whether the current practice may constitute a vulnerability for the National Police. Therefore, **GRECO recommends that a study be conducted concerning the activities of police officers after they leave the police and that, if necessary, in the light of the findings of this study, rules be established to ensure transparency and mitigate the risks of potential conflicts of interest in this respect.**

#### **Declaration of assets, income, liabilities and interests**

199. There is no obligation to declare assets, income, liabilities or interests within the National Police. The GET encourages the authorities to examine this issue, notably in respect of higher rank officers and potential at-risk positions, as they carry out the risk assessment and develop a targeted anti-corruption policy recommended before (paragraph 161). The introduction of an obligation to declare financial interests when taking up duties and at regular intervals throughout the service could also be usefully considered in the context of the performance of integrity checks, as recommended above.

## **Oversight mechanisms**

### *Internal oversight and control*

200. Responsibility for oversight and control in relation to the activity of LEOs is hierarchically organised, with oversight being first of all the responsibility of the direct supervisor.

201. According to a government instruction of 4 December 2007, the National Police is responsible for investigations into all cases of corruption. Consequently, the National Police has established specialised teams/investigators within the Crime Investigation Division. The Head of the Crime Investigation Division as well as three officers of this Division were defined as specialised corruption investigators. The Head of the Crime Investigation Division is also responsible for anti-corruption training and networking (international relations).

202. Further to the government instruction, the suspicion of corruption has to be brought directly to the attention of the specialised investigators, in deviation from the usual official channels. In contrast to the official chain of command, the specialised corruption investigators of the National Police have to immediately inform the Office of the Public Prosecutor when they gain knowledge of a corruption offence.<sup>59</sup> A total of 10 to 14 corruption-related cases per year were processed by the National Police in the past five years.

203. When appointing specialised investigators, account must be taken of the fact that corruption is often closely linked to forms of financial and economic crime (including money laundering and organised crime). Two of the specialised investigators are therefore working in the Financial Crime Unit, which is part of the Crime Investigation Division.

204. The specialised corruption investigators are also responsible for investigating cases of internal corruption or other related misconduct within the National Police. If a violation of a work-related duty by a police officer is confirmed, a disciplinary procedure is initiated. If the violation concerns a criminal offence, the Office of the Public Prosecutor must be informed, and the usual criminal procedural provisions apply.

205. Additionally, pro-active checks are regularly carried out. Data processing is checked on a quarterly and random basis, to detect potential infractions, which may lead to internal investigations.

### *External oversight and control*

206. External oversight is firstly provided by the Office of the Public Prosecutor, which supervises lawfulness of conduct of preliminary investigation proceedings. The National Police also comes under the financial supervision of the National Audit Office (see above,

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<sup>59</sup> The following offences are categorized as “corruption offences”: Market Abuse Act (insider trading), Market Abuse Act (market manipulation) and criminal offences (Criminal Code: § Section 265 - Bribery during an election or vote, § Section 302 - Abuse of official authority, § 304 - Corruptibility, § 305 - Acceptance of benefits, § Section 306 - Acceptance of benefits to influence, § Section 307 - Bribery, § Section 307a - Granting of advantages, § 307b - Granting of advantages to influence, § 308 - Prohibited intervention, § 309 - Corruptibility and bribery in business dealings, § 310 - Violation of official secrecy, § 311 - False notarization and certification in office, § 313 - Punishable acts by taking advantage of an official position).

paragraph 97). Furthermore, the National Police, as an entity of the National Administration, is subject to parliamentary oversight, exercised mainly through the Audit Commission, which can carry out inspections.

### *Complaints system*

207. The specialised investigators within the Crime Investigation Division are responsible for receiving complaints about corruption and related misconduct by LEOs. There are no formal requirements and complaints can be submitted completely anonymously through the whistleblower system (see below). Complaints are free of charge. The specialised corruption officers have to immediately notify the Office of the Public Prosecutor if they acquire knowledge and information that a police officer has committed a criminal offence when on duty. Inaction by the competent body or a decision not to investigate a case can be challenged through a complain to the Office of the Public Prosecutor because there could be a suspicion on abuse of official power.

208. Complaints against misconduct by LEOs may also be lodged directly with the Office of the Public Prosecutor or through the hierarchy. An employee of the National Police may lodge an official complaint against another employee with the head of division. Complaints about heads of division must be addressed to the Chief of Police (Article 39 of the Police ordinance).

209. The GET acknowledges that a variety of mechanisms to complain against police misconduct are in place. However, citizens may be confused when they wish to make such a complaint, when faced with such a variety of complaint mechanisms. In addition, having multiple authorities dedicated to oversight without coordination can hamper the effectiveness of the overall system, since each authority follows its own internal procedures when dealing with complaints and may start its own investigation. Specifically, having multiple entry points and different processes at each institution may lead to inconsistency and makes transparency more challenging. This is all the more problematic as the GET was informed that no statistics was available regarding the number of complaints against LEOs and that no information on their outcome is made public. The interlocutors on-site assured the GET that corruption is not an issue in the National Police and, if it were to happen, it would be detected very quickly. However, the GET had no possibility to examine the statistics of disciplinary violations committed within the National Police.

210. While the GET understands that there are only very few complaints lodged each year against LEOs, it considers that there needs to be a holistic overhaul of how complaints are lodged and processed and some visibility and accountability as to how they are handled. A clearly identified centralised mechanism should be set up to collect and process citizens' complaints about alleged misconduct by LEOs. Such a mechanism should help to guarantee independent and effective investigations into these complaints as well as a sufficient level of transparency, for instance through the police's annual report. It should be coupled with a centralised system to provide for broad statistics on complaints against LEOs as well as measures taken in this respect. Transparency in this context is an essential component in maintaining public confidence and is also critical to allow external actors to assess the success of initiatives and practices being implemented by the National Police to prevent, mitigate, and as appropriate, investigate wrongdoing by employees. Consequently, **GRECO recommends streamlining the oversight and accountability of the National Police, by (i) considering centralising the lodging of complaints against police officers through one entry point, with**

clear guidelines on how complaints are passed on and processed; and (ii) publishing statistics on corruption and ethics related misconduct in the National Police, including number of complaints received, actions taken, and sanctions imposed.

### **Reporting obligations and whistleblower protection**

#### *Reporting obligations*

211. By virtue of Article 38a paragraph 1 of the State Personnel Act, there is a duty to report a legally punishable act to the head officer if there is a good reason to suspect corruption. Not reporting such an act can be sanctioned under § 302 of the Criminal Code (Abuse of official powers).

212. The Code of Conduct refers to Article 38a of the State Personnel Act (Article 9, reporting obligation) and adds that public employees who have reasonable grounds to suspect criminal offences in the course of their work, in particular corruption, must report this suspicion to the head of office without delay. The reporting obligation can also be fulfilled by filing a report with the prosecution authorities (directly) in accordance with Section 55 of the Code of Criminal Procedure, or by using the whistleblower platform. Anyone who makes a report in good faith or who gives evidence as a witness must not be disadvantaged in his/her professional position as a result.

#### *Whistleblower protection*

213. In April 2020, the National Police introduced [a whistleblower platform](#) secured with state-of-the-art technology for the submission of open as well as anonymous suspicious activity reports,<sup>60</sup> with a focus on money laundering, terrorist financing, economic offences and corruption offences. Internal staff may also use this system. When setting up a secured postbox, the person has to choose a pseudonym/ username and password. These access data are not visible to anyone else. The report is kept anonymous by encryption and other special security measures. Via the secured postbox, the National Police will give feedback on what happens with the report or ask questions if some details are still unclear – the person remains anonymous even during the dialogue.

214. In 2023, a total of 651 accesses to the whistleblower platform were registered (compared to 1 196 accesses in 2022). Among these, 22 suspicious activity reports were filed, which were processed by specialised corruption investigators (13 reports concerned economic offences, eight concerned money laundering and one concerned human trafficking). In three cases, a report was made to the Public Prosecutor's Office, resulting in criminal proceedings being opened in two of the cases.

215. In addition, the Financial Market Authority (FMA) has developed its own whistleblowing system, which was launched in 2016. Under Article 5 of the Law on the FMA, the FMA is responsible for examining any reports of actual or possible violations of laws falling within its scope of responsibility.<sup>61</sup> Whistleblowers can submit reports in writing to the FMA, either anonymously or disclosing their identity. Such reports may result in a supervisory measure taken by the FMA. Reports indicating fact patterns relevant to criminal law are

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<sup>60</sup> See also Article 9 of the Code of Conduct for the prevention of corruption.

<sup>61</sup> See [Annual Report 2022](#), p. 40: in 2022, the FMA received a total of 25 whistleblower reports.

forwarded to the Office of the Public Prosecutor. Reports that do not fall within the FMA's scope of responsibility are forwarded to the competent authorities.

216. The GET was also informed that the transposition of the [EU Directive 2019/1937 on the protection of persons who report breaches of Union law](#) (the "Whistleblower Protection Directive") into national law is currently being examined by the authorities. The experiences of the National Police and the Financial Market Authority with their existing anonymous reporting systems are to be taken into account in this context. For the GET, this offers an opportunity to address the concerns expressed below as to the current system.

217. While the GET notes that a whistleblower platform operated by the National Police is in place, it appears from its meetings on site that the effective protection of whistleblowers remains to be determined. The prohibition of retaliation, covering anyone who makes a report in good faith or who gives evidence as a witness (Article 9 of the Code of Conduct), seems too general in this respect. The GET stresses that, in accordance with [Recommendation CM/Rec\(2014\)7](#) of the Committee of Ministers of the Council of Europe on the protection of whistleblowers, whistleblowers should be protected against retaliation of any form, whether directly or indirectly. Indirect retaliation would include, for example, actions taken against the whistleblowers' family members. It must also be recalled that whenever an individual is retaliated against for properly reporting or disclosing information about wrongdoing in their workplace, it has a chilling effect on anyone else who may come across serious wrongdoing in that workplace or in any other.<sup>62</sup> In the GET's view, measures to strengthen whistleblower protection should be accompanied by awareness-raising activities to highlight the value of whistleblowing in enhancing integrity within the National Police and bringing to light any potential wrongdoing.

218. For these reasons, **GRECO recommends (i) strengthening the protection of whistleblowers within the National Police, including by clarifying the prohibition of reprisals against whistleblowers; and (ii) conducting dedicated training and awareness-raising activities on whistleblowing for all levels of hierarchy and chains of command.**

### **Enforcement procedure and sanctions**

#### *Disciplinary proceedings*

219. Disciplinary proceedings are governed by the State Personnel Act, which apply to all employees of the National Administration (see the first part on PTEFs).

220. Compliance with the Code of Conduct is part of the employees' service obligations. A breach of the Code of Conduct may result in disciplinary and/or criminal charges. No statistics on breaches of the Code of Conduct are however available.

#### *Criminal proceedings and immunities*

221. There are no immunities or other procedural privileges for law enforcement officers.

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<sup>62</sup> Explanatory memorandum to Recommendation CM/Rec(2014)7, para. 78 (Principle 21).

222. According to § 313 of the Criminal Code, if an intentional act that carries a penalty is committed by an official while taking advantage of an opportunity afforded by his/her official position, then the maximum penalty of imprisonment or monetary penalty provided for may be exceeded by half in respect of that official. However, the time-limited term of imprisonment may not exceed twenty years.

### Statistics

223. According to the 2023 Annual Report of the National Police, the number of economic crimes fell by 2% in 2023 to 296 offences (compared to 302 in 2022). Most cases were in the fraud/embezzlement category (197 offences).

Criminal offences	2023	2022	2023/2022 change		Offences cleared up in		Suspects identified		
	Number	Number	Number	%	Anzahl	%	Total	under 18 y.	foreign
1. Economic crimes	296	302	-6	-2	181	61	205	4	179
Fraud/embezzlement	197	197	0	0	106	54	132	0	119
Bankruptcy offenses	7	9	-2	-22	7	100	13	0	11
Money laundering / organised crime	64	71	-7	-10	50	78	100	3	94
Asset forfeiture / deprovation order	0	0	0	0	0	na	0	0	0
Financing of terrorism	0	2	-2	na	0	na	0	0	0
Corruption / insider trading	13	11	2	18	12	92	9	0	4
Cybercrime	15	12	3	25	6	40	6	1	2

*Source: Crime statistics at a glance, [Annual Report 2023](#), National Police of the Principality of Liechtenstein, 22 April 2024, p. 27*

224. The number of criminal proceedings in which employees of the National Police were listed as suspects is as follow:

2021:

- one proceeding under § 310 of the Criminal Code (Violation of official secrecy)
- one proceeding under § 302, 310 and 297 of the Criminal Code (Abuse of official authority, Violation of official secrecy, False suspicion)
- one proceeding under §302 of the Criminal Code (Abuse of official authority - in this proceeding, a sentence of 15 months' imprisonment was imposed)
- one proceeding under § 302 of the Criminal Code (Abuse of official authority)

2022:

- one proceeding under § 310 of the Criminal Code (Violation of official secrecy)
- one proceeding under § 302 of the Criminal Code (Abuse of official authority)
- one proceeding under §302 of the Criminal Code (Abuse of official authority)

2023:

- two proceedings under § 302 of the Criminal Code (Abuse of official authority)



## **VI. RECOMMENDATIONS AND FOLLOW-UP**

225. In view of the findings of the present report, GRECO addresses the following recommendations to Liechtenstein:

*Regarding central governments (top executive functions)*

- i. **laying down rules requiring that integrity checks take place upon appointment of persons with top executive functions in order to identify and manage possible conflicts of interest (paragraph 45);**
- ii. **ensuring that the Working Group on Corruption Prevention operates with an appropriate level of transparency and issue regular reports on its activity which are properly communicated to the public (paragraph 61);**
- iii. **that an anti-corruption strategy aimed at promoting the integrity of persons with top executive functions be adopted, based on a prior risk assessment, and be made public (paragraph 64);**
- iv. **that (i) a code of conduct for members of government be adopted and made public and that steps be taken to ensure that other persons with top executive functions are subject to consolidated and harmonised rules in order to provide clear guidance regarding conflicts of interest and other integrity related matters (such as gifts, contacts with third parties, ancillary activities, the handling of confidential information and post-employment restrictions), and that (ii) such a code or codes be coupled with an effective mechanism of supervision and proportionate, dissuasive and effective sanctions (paragraph 69);**
- v. **that (i) systematic briefing and training on all integrity standards be provided to all persons exercising top executive functions upon taking office and at regular intervals; and (ii) consistent confidential counselling on integrity issues be provided to them and documented upon (paragraph 72);**
- vi. **that (i) the Information Act be subject to an independent and thorough analysis, with a particular focus on the scope of exceptions to the right to access information, the application of these exceptions in practice, the applicable deadlines, the system of fees and the enforcement of the Act; and (ii) in light of the findings of this analysis, additional measures be taken to improve public access to information and a culture of openness within the public authorities, where necessary (paragraph 84);**
- vii. **communicating information to the public (such as the the frequency and content) on meetings between the Prince and the Prime Minister (paragraph 85);**
- viii. **that clear rules be adopted concerning the procedure for public consultations in respect of draft legislation originating from the government, including the provision of adequate timelines, and that only specific and limited exceptions to public consultation be made possible (paragraph 90);**

- ix. that (i) rules on how persons with top executive functions engage in contacts with lobbyists and other third parties who seek to influence the government's decision-making processes, decisions and other activities be introduced, and that (ii) sufficient information about the purpose of these contacts be disclosed such as the identity of the person(s) with whom (or in whose behalf) the meeting(s) took place and the specific subject matter(s) of the discussion (paragraph 94);
- x. ensuring that a full set of rules on gifts and other benefits be applicable to all persons with top executive functions, in the form of appropriate practical guidance, the obligation of reporting gifts and other benefits, and making this information available in a timely manner to the public (paragraph 123);
- xi. that (i) rules on post-employment restrictions be strengthened and applied in respect of all persons with top executive functions and (ii) an effective enforcement mechanism regarding these rules be implemented (paragraph 131);
- xii. that (i) persons with top executive functions be required to declare their assets, income, liabilities and financial interests publicly on a regular basis; (ii) it be considered to include financial information on spouses, partners and dependent family members in such declarations (it being understood that the latter information would not necessarily need to be made public); and (iii) these declarations be subject to an appropriate review (paragraph 134);
- xiii. revising the powers of the Prince to block or discontinue criminal investigations and proceedings in respect of persons with top executive functions suspected of having committed corruption related offences (paragraph 142);

*Regarding law enforcement agencies*

- xiv. that the National Police conducts a risk assessment of corruption-prone areas and activities to identify problems and emerging threats, and that the data gathered are used for the proactive design of a dedicated integrity and anti-corruption strategy, which is made known to the public (paragraph 161);
- xv. that (i) a dedicated code of conduct be developed and published for the National Police, covering all relevant integrity matters (such as conflicts of interest, gifts, contacts with third parties, outside activities, handling of confidential information etc.); (ii) the code of conduct be complemented by practical guidance and concrete examples; and (iii) it be accompanied by a mechanism for oversight and enforcement (paragraph 167);
- xvi. that (i) compulsory training on ethics and integrity for new recruits and serving police officers be strengthened on the basis of the code of conduct and the practical guidance to be adopted; and that (ii) a mechanism of confidential counselling on ethics and integrity matters be institutionalised in the police (paragraph 172);
- xvii. that integrity checks of police officers, including sensitive functions and managers in the National Police, take place systematically prior to recruitment and regularly throughout their career (paragraph 175);

- xviii. that a study be conducted concerning the activities of police officers after they leave the police and that, if necessary, in the light of the findings of this study, rules be established to ensure transparency and mitigate the risks of potential conflicts of interest in this respect (paragraph 198);**
- xix. streamlining the oversight and accountability of the National Police, by (i) considering centralising the lodging of complaints against police officers through one entry point, with clear guidelines on how complaints are passed on and processed; and (ii) publishing statistics on corruption and ethics related misconduct in the National Police, including number of complaints received, actions taken, and sanctions imposed (paragraph 210);**
- xx. (i) strengthening the protection of whistleblowers within the National Police, including by clarifying the prohibition of reprisals against whistleblowers; and (ii) conducting dedicated training and awareness-raising activities on whistleblowing for all levels of hierarchy and chains of command (paragraph 218).**

226. Pursuant to Rule 30.2 of the Rules of Procedure, GRECO invites the authorities of Liechtenstein to submit a report on the measures taken to implement the above-mentioned recommendations by 31 May 2026. The measures will be assessed by GRECO through its specific compliance procedure.

227. GRECO invites the authorities of Liechtenstein to authorise publication of this report as soon as possible and to make a translation of it into the national language available to the public.

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### About GRECO

The Group of States against Corruption (GRECO) monitors the compliance of its member states with the Council of Europe's anti-corruption instruments. GRECO's monitoring comprises an "evaluation procedure" which is based on country specific responses to a questionnaire and on-site visits, and which is followed up by an impact assessment ("compliance procedure") which examines the measures taken to implement the recommendations emanating from the country evaluations. A dynamic process of mutual evaluation and peer pressure is applied, combining the expertise of practitioners acting as evaluators and state representatives sitting in plenary.

The work carried out by GRECO has led to the adoption of a considerable number of reports that contain a wealth of factual information on European anti-corruption policies and practices. The reports identify achievements and shortcomings in national legislation, regulations, policies and institutional set-ups, and include recommendations intended to improve the capacity of states to fight corruption and to promote integrity.

Membership in GRECO is open, on an equal footing, to Council of Europe member states and non-member states. The evaluation and compliance reports adopted by GRECO, as well as other information on GRECO, are available at: [www.coe.int/greco](http://www.coe.int/greco).

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