



Timeline – updated 1 January 2019

Liechtenstein banking centre

International cooperation in tax matters

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| 2 October 2018 | ECOFIN certifies Liechtenstein's implementation of BEPS minimum standards |
| 9 June 2017 | Liechtenstein signs the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) |
| 19 May 2017 | Positive WTO country review : The World Trade Organization report praises Liechtenstein's active role in international tax cooperation and its financial centre reforms |
| 1 December 2016 | The Multilateral Convention on Mutual Administrative Assistance in Tax Matters (Multilateral Convention) enters into force |
| 25 November 2016 | The Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (MCAA) enters into force |
| 22 August 2016 | Liechtenstein ratifies the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (Multilateral Convention), which allows the contracting parties to provide mutual administrative assistance on request in regard to defined tax types. It also serves as a basis for implementation of the automatic exchange of information (AEOI) |
| 1 January 2016 | Entry into force of the AEOI Act and Ordinance as well as the revised TIEA Act permitting group requests |
| 22 January 2015 | Entry into force of the reciprocal Model 1 Intragovernmental Agreement (IGA) with the United States to implement US FATCA rules |
| 14 November 2013 | Liechtenstein confirms its commitment to the OECD standards in force on tax cooperation |
| 27 August 2013 | LBA issues guideline on tax compliance |
| 4 March 2013 | Liechtenstein confirms its commitment to the OECD BEPS framework |
| 19 December 2011 | Entry into force of the Schengen and Dublin Agreements |
| 1 January 2011 | Entry into force of new Liechtenstein Tax Act |



- 1 September 2010** Entry into force of the [Tax Information Exchange Agreement \(TIEA\) Act](#)
- 30 March 2010** Liechtenstein creates legal framework for [cross-border administrative assistance in tax matters \(tax information exchange\)](#)
- 11 November 2009** OECD recognition of Liechtenstein's implementation of [international tax cooperation standards](#)
- 12 March 2009** [Liechtenstein Declaration](#): Liechtenstein commits itself to OECD standard on cooperation in tax matters
- 19 May 2005** Agreement between the Principality of Liechtenstein and the European Community providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments ([Savings Tax Agreement](#))