



LIECHTENSTEINISCHER
BANKENVERBAND

The Liechtenstein Banking Center
International cooperation in tax matters

12 July 2016	BEPS: The Government adopts report and proposal for amendment of the Tax Act
6 July 2016	Adoption of the consultation report concerning multilateral competent authority agreement on the Country-by-Country Reporting (MCAA CbC) as well as the Convention on Mutual Administrative Assistance in Tax Matters on the automatic exchange of country reports (CbC Act)
9 June 2016	Parliament approves report and proposal on the ratification of Convention on Mutual Administrative Assistance in Tax Matters jointly developed by the OECD and the Council of Europe and the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (MCAA)
3 May 2016	The Government adopts consultation report for adaptation of the Tax Act (implementation of BEPS standards)
4 March 2016	Liechtenstein reaffirms its commitment to the BEPS project of the OECD
29 January 2016	OECD-BEPS: Liechtenstein signs a multilateral agreement (MCAA) , establishing the Country-by-Country reporting in the field of business taxation
1 January 2016	Entry into force of the AEoI-implementation act, the implementation act to introduce group requests as well as to expand fiscal mutual legal assistance
5 November 2015	Parliament adopts the implementing law for the automatic exchange of information (AEoI) and the adjustments to the Tax Administrative Assistance Act for introduction of group requests on tax matters
30 October 2015	The Global Forum of the OECD publishes the report on the 2nd phase of the OECS peer review and assesses Liechtenstein as "largely compliant"
28 October 2015	Liechtenstein and the European Commission sign the Agreement on the automatic exchange of information (AEoI) with the following countries: Belgium, Bulgaria, Denmark, Germany, Estonia, Finland, France, Greece, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Austria, Poland, Portugal, Romania, Sweden, Slovakia, Slovenia, Spain, Czech Republic, Hungary, and the United Kingdom
3 September 2015	Parliament treats AEoI-Law at first reading
10 July 2015	Liechtenstein signs new DTA with Switzerland
12 May 2015	Government adopts consultation report for transposition law concerning the automatic exchange of information (AEoI)
31 March 2015	Government adopts consultation report for adapting the TIEA Act in order to implement group requests in tax matters
26 February 2015	Liechtenstein signs agreements with Italy , consisting of a TIEA, a joint declaration, a protocol and an additional protocol
2 February 2015	Liechtenstein initials a totally revised DTA with Switzerland
23 January 2015	The LBA publishes an extended guideline on tax compliance



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29 October 2014	Liechtenstein signs a multilateral agreement for the automatic exchange of tax information along with 50 other countries at the Global Forum in Berlin (MCAA - Multilateral Competent Authority Agreement)
16 May 2014	Liechtenstein signs an intergovernmental, reciprocal agreement (IGA) to implement the US FATCA regulations according to the model 1 approach with the United States
19 March 2014	Liechtenstein joins the second joint declaration on the implementation of the automatic exchange of information (with the support of the LBA)
1 January 2014	DTA and withholding tax agreement with Austria enters into force
22 November 2013	„Government statement“ / Willingness of implementation of global standards for automatic exchange of information and signing of the Joint Statement on implementation of the automatic information exchange , along with 50 other jurisdictions
14 November 2013	Publication of the Government Declaration in the field of international tax cooperation
8 November 2013	Parliament approves the Implementation Act to the tax agreement with Austria
6 September 2013	Ratification of the withholding tax agreement with Austria
27 August 2013	LBA adopts guideline on tax compliance
15 May 2013	LBA welcomes constructive dialogue with respect to the EU negotiating mandate on enlargement EU withholding taxation and introduction of the automatic exchange of information
7 February 2013	Liechtenstein and India initial agreement on the exchange of information in tax matters
31 January 2013	Canada and Liechtenstein sign TIEA
29 January 2013	Revision of the DTA and signing of the withholding tax agreement with Austria (in force since 1 January 2014)
21 January 2013	Liechtenstein actively promotes combating abuse together with Japan and South Africa
15 January 2013	The Liechtenstein government adopts negotiating mandate for an intergovernmental agreement with the USA on the implementation of FATCA regulations
1 January 2013	DTA between Germany and Liechtenstein enters into force
16 August 2012	LBA adopts directive with regard to future withholding tax agreements
11 June 2012	Liechtenstein and the UK sign DTA
19 December 2011	Schengen and Dublin agreement enters into force
17 November 2011	Germany and Liechtenstein sign DTA
30 May 2011	Germany and Liechtenstein achieve substantive agreement on DTA
February 2011	EU Parliament agrees on Schengen acquis (Association Protocol with Liechtenstein) to the Schengen / Dublin agreement
January 2011	New Taxation law comes into force



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December 2010	2nd progress report of Liechtenstein on anti abuse measures approved by the plenary of MONEYVAL in Strasbourg
October 2010	Negotiations on DTA with Germany
28 September 2010	TIEA with Germany enters into force
1 September 2010	Tax Administrative Assistance Act enters into force
December 2009	The US extends Liechtenstein's QI-Status for another six years
2 September 2009	Signing of the TIEA with Germany
11 August 2009	Signing of UK-Treaty (Compliance program and Liechtenstein Disclosure Facility)
12 March 2009	Liechtenstein Declaration : Liechtenstein is committing to the OECD standards on cooperation in tax matters
January 2009	Revision of the Liechtenstein tax law
8 December 2008	Signing of the TIEA with the US
October 2008	Implementation of the Third EU Anti-Money Laundering Directive
4 June 2008	Draft law on the implementation of the Third EU Anti-Money Laundering Directive
28 February 2008	Signing and implementation of the Schengen acquis (Association Protocol with Liechtenstein)
July 2005	Conclusion of the Withholding Tax Agreement on the basis of the EU Savings Directive
8 July 2002	Conclusion of the mutual legal assistance treaty/ law enforcement treaty with the United States of America
22 June 1995	Signing of the DTA with Switzerland
5 November 1969	Signing of the DTA with Austria

Liechtenstein negotiated over 40 OECD-compliant agreements since the Liechtenstein Declaration in 2009; thereof numerous double tax agreements (DTA).

For a complete overview of all double tax agreements, tax information exchange agreements as well as the automatic exchange of information, please see: [List of all DTA, TIEA und AEoI](#).

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