

Translation of Liechtenstein Law

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

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

Art. 1

Object and designations

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

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

2) The designations of persons used in this Ordinance shall be understood to mean all persons regardless of their gender, unless the designations of persons refer expressly to a specific gender.²

¹ Art. 1 para. (1) (a) amended by LGBl. 2021 No. 371.

² Art. 1 para. (2) amended by LGBl. 2024 No. 401.

Art. 2

*Partner jurisdictions and permanent non-reciprocal jurisdictions*³

- 1) The partner jurisdictions in the sense of the CbC Act are listed in the Annex.
- 2) The Annex also contains additional information if a partner jurisdiction pursuant to paragraph 1 qualifies as a permanent non-reciprocal jurisdiction. The following provisions are applicable for permanent non-reciprocal jurisdictions:⁴
 - a) The CbC report pursuant to Article 2 paragraph 1 subparagraph m of the CbC Act must refer to all constituent entities pursuant to Article 2 paragraph 1 subparagraph d of the CbC Act, irrespective of the jurisdiction in which they are resident (partner jurisdiction or non-partner jurisdiction, reciprocal jurisdiction or permanent non-reciprocal jurisdiction).
 - b) Partner jurisdictions in which at least one constituent entity is resident must be included as receiving country of a CbC report (Element “ReceivingCountry”). Permanent non-reciprocal jurisdictions are not to be included as receiving country of a CbC report.

Art. 3

Content of a CbC report

The CbC report shall contain the information set out in Annex III of the OECD's Final Report to BEPS Action 13 (Transfer Pricing Documentation and Country-by-Country Reporting), and shall be prepared in accordance with the Country-by-Country Reporting XML Schema of the OECD, as amended.⁵

Art. 4

Entry into force

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

³ Art. 2 subject heading amended by LGBL 2021 No. 371.

⁴ Art. 2 para. (2) inserted by LGBL 2021 No. 371.

⁵ The documents are accessible under www.oecd.org or available at the Fiscal Authority.

The Government:
signed *Adrian Hasler*
Prime Minister

Annex⁶
(Art. 2)

List of partner jurisdictions

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement ⁷	Permanent non-reciprocal jurisdiction
1.	Albania	1 January 2025	AL	MAC/MCAA	No
2.	Andorra	1 January 2018	AD	MAC/MCAA	No
3.	Anguilla	1 January 2020	AI	MAC/MCAA	Yes
4.	Argentina	1 January 2017	AR	MAC/MCAA	No
5.	Aruba	1 January 2021	AW	MAC/MCAA	No
6.	Australia	1 January 2017	AU	MAC/MCAA	No
7.	Azerbaijan	1 January 2022	AZ	MAC/MCAA	No
8.	Bahamas	1 January 2020	BS	MAC/MCAA	Yes
9.	Bahrain	1 January 2021	BH	MAC/MCAA	Yes
10.	Barbados	1 January 2023	BB	MAC/MCAA	No
11.	Belgium	1 January 2017	BE	MAC/MCAA	No
12.	Belize	1 January 2018	BZ	MAC/MCAA	No
13.	Bermuda	1 January 2017	BM	MAC/MCAA	Yes
14.	Brazil	1 January 2017	BR	MAC/MCAA	No
15.	British Virgin Islands	1 January 2020	VG	MAC/MCAA	Yes
16.	Bulgaria	1 January 2017	BG	MAC/MCAA	No
17.	Cayman Islands	1 January 2018	KY	MAC/MCAA	Yes

⁶ Annex amended by LGBL 2024 No. 401.

⁷ MAC (Convention on Mutual Administrative Assistance in Tax Matters, LGBL 2016 No. 397); MCAA (Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports, LGBL 2016 No. 512); CAA-CbC-USA (Arrangement between the Competent Authority of the Principality of Liechtenstein and the Competent Authority of the United States of America on the Exchange of Country-by-Country Reports, LGBL 2018 No. 481).

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement ⁷	Permanent non-reciprocal jurisdiction
18.	Chile	1 January 2017	CL	MAC/MCAA	No
19.	China	1 January 2017	CN	MAC/MCAA	No
20.	Costa Rica	1 January 2017	CR	MAC/MCAA	No
21.	Curaçao	1 January 2017	CW	MAC/MCAA	No
22.	Denmark	1 January 2017	DK	MAC/MCAA	No
23.	Germany	1 January 2017	DE	MAC/MCAA	No
24.	Dominican Republic	1 January 2024	DO	MAC/MCAA	No
25.	Estonia	1 January 2017	EE	MAC/MCAA	No
26.	Faroe Islands	1 January 2024	FO	MAC/MCAA	No
27.	Finland	1 January 2017	FI	MAC/MCAA	No
28.	France	1 January 2017	FR	MAC/MCAA	No
29.	Gabon	1 January 2019	GA	MAC/MCAA	No
30.	Georgia	1 January 2017	GE	MAC/MCAA	No
31.	Gibraltar	1 January 2021	GI	MAC/MCAA	No
32.	Greece	1 January 2017	GR	MAC/MCAA	No
33.	Guernsey	1 January 2017	GG	MAC/MCAA	No
34.	Haiti	1 January 2019	HT	MAC/MCAA	No
35.	Hong Kong (China)	1 January 2019	HK	MAC/MCAA	No
36.	India	1 January 2017	IN	MAC/MCAA	No
37.	Indonesia	1 January 2017	ID	MAC/MCAA	No
38.	Ireland	1 January 2017	IE	MAC/MCAA	No
39.	Island	1 January 2017	IS	MAC/MCAA	No
40.	Isle of Man	1 January 2017	IM	MAC/MCAA	No
41.	Israel	1 January 2017	IL	MAC/MCAA	No
42.	Italy	1 January 2017	IT	MAC/MCAA	No
43.	Japan	1 January 2017	JP	MAC/MCAA	No
44.	Jersey	1 January 2017	JE	MAC/MCAA	No
45.	Cameroon	1 January 2025	CM	MAC/MCAA	No

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement ⁷	Permanent non-reciprocal jurisdiction
46.	Canada	1 January 2017	CA	MAC/MCAA	No
47.	Kazakhstan	1 January 2017	KZ	MAC/MCAA	No
48.	Kenya	1 January 2024	KE	MAC/MCAA	No
49.	Columbia	1 January 2017	CO	MAC/MCAA	No
50.	Croatia	1 January 2017	HR	MAC/MCAA	No
51.	Latvia	1 January 2017	LV	MAC/MCAA	No
52.	Liberia	1 January 2024	LR	MAC/MCAA	No
53.	Lithuania	1 January 2017	LT	MAC/MCAA	No
54.	Luxembourg	1 January 2017	LU	MAC/MCAA	No
55.	Macau (China)	1 January 2021	MO	MAC/MCAA	No
56.	Malaysia	1 January 2017	MY	MAC/MCAA	No
57.	Maldives	1 January 2023	MV	MAC/MCAA	No
58.	Malta	1 January 2017	MT	MAC/MCAA	No
59.	Morocco	1 January 2020	MA	MAC/MCAA	No
60.	Mauritania	1 January 2025	MR	MAC/MCAA	No
61.	Mauritius	1 January 2018	MU	MAC/MCAA	No
62.	Mexico	1 January 2017	MX	MAC/MCAA	No
63.	Monaco	1 January 2019	MC	MAC/MCAA	No
64.	Montenegro	1 January 2025	ME	MAC/MCAA	No
65.	Montserrat	1 January 2024	MS	MAC/MCAA	No
66.	New Zealand	1 January 2017	NZ	MAC/MCAA	No
67.	Netherlands	1 January 2017	NL	MAC/MCAA	No
68.	Nigeria	1 January 2017	NG	MAC/MCAA	No
69.	Norway	1 January 2017	NO	MAC/MCAA	No
70.	Oman	1 January 2021	OM	MAC/MCAA	No
71.	Austria	1 January 2017	AT	MAC/MCAA	No
72.	Pakistan	1 January 2018	PK	MAC/MCAA	No
73.	Panama	1 January 2020	PA	MAC/MCAA	No
74.	Peru	1 January 2020	PE	MAC/MCAA	No

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement⁷	Permanent non-reciprocal jurisdiction
75.	Papua New Guinea	1 January 2024	PG	MAC/MCAA	No
76.	Poland	1 January 2017	PL	MAC/MCAA	No
77.	Portugal	1 January 2017	PT	MAC/MCAA	No
78.	Qatar	1 January 2019	QA	MAC/MCAA	No
79.	Republic of Korea (South)	1 January 2017	KR	MAC/MCAA	No
80.	Romania	1 January 2017	RO	MAC/MCAA	No
81.	Russia	1 January 2018	RU	MAC/MCAA	No
82.	San Marino	1 January 2019	SM	MAC/MCAA	No
83.	Saudi Arabia	1 January 2020	SA	MAC/MCAA	No
84.	Sweden	1 January 2017	SE	MAC/MCAA	No
85.	Schweiz	1 January 2018	CH	MAC/MCAA	No
86.	Senegal	1 January 2017	SN	MAC/MCAA	No
87.	Seychelles	1 January 2020	SC	MAC/MCAA	No
88.	Singapore	1 January 2017	SG	MAC/MCAA	No
89.	Slovakia	1 January 2017	SK	MAC/MCAA	No
90.	Slovenia	1 January 2017	SI	MAC/MCAA	No
91.	Spain	1 January 2017	ES	MAC/MCAA	No
92.	South Africa	1 January 2017	ZA	MAC/MCAA	No
93.	Thailand	1 January 2024	TH	MAC/MCAA	No
94.	Czech Republic	1 January 2017	CZ	MAC/MCAA	No
95.	Tunisia	1 January 2020	TN	MAC/MCAA	No
96.	Turkey	1 January 2022	TR	MAC/MCAA	No
97.	Turks and Caicos	1 January 2018	TC	MAC/MCAA	Yes
98.	Ukraine	1 January 2024	UA	MAC/MCAA	No
99.	Hungary	1 January 2017	HU	MAC/MCAA	No
100.	Uruguay	1 January 2017	UY	MAC/MCAA	No
101.	United Arab Emirates	1 January 2019	AE	MAC/MCAA	Yes

	Partner jurisdictions	Reporting fiscal year as of	Country code	Applicable agreement ⁷	Permanent non-reciprocal jurisdiction
102.	United Kingdom	1 January 2017	GB	MAC/MCAA	No
103.	United States of America	1 January 2019	US	CAA-CbC-USA	No
104.	Cyprus	1 January 2017	CY	MAC/MCAA	No