LIECHTENSTEIN

THIRD NATIONAL REPORT

under the

Mechanism of the Universal Periodic Review (UPR)

of the UN Human Rights Council

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Contents

Chapter I Introduction .................................................................................................................. 3
Chapter II Methodology .............................................................................................................. 3
Chapter III Legal and institutional framework ........................................................................... 4
    A. Legal framework .................................................................................................................. 4
    B. National Human Rights Institution and reform of equal opportunity structures
       (Recommendations 21-30) ................................................................................................ 4
    C. International human rights instruments (Recommendations 1-20) ................................. 6
    D. Visits of international experts and bodies to Liechtenstein (Recommendation 31) ....... 6
Chapter IV Achievements and challenges in the promotion and protection of human
    rights in Liechtenstein ............................................................................................................ 7
    A. Equality, non-discrimination and especially vulnerable groups................................. 7
       1. Principle of equality and non-discrimination (Recommendations 32-35) ............... 7
       2. Gender equality and protection from violence (Recommendations 36-50 and
          71-72) ....................................................................................................................... 8
       3. Children ...................................................................................................................... 10
       4. Older people .............................................................................................................. 12
       5. Persons with disabilities ............................................................................................ 13
       6. Migration and integration of the foreign resident population
          (Recommendations 63-69 and 79) ........................................................................... 14
       7. Asylum-seekers (Recommendations 81-82) ............................................................... 14
       8. Combatting racism (Recommendations 51-62) ........................................................... 16
       9. Sexual orientation (Recommendation 70) ..................................................................... 17
    B. Civil and political rights (Recommendations 10, 19, 20, 73-78 and 80) ....................... 18
    C. Economic, social and cultural rights ............................................................................... 20
    D. International cooperation and solidarity (Recommendations 83-85) ......................... 22
Chapter V Consultation with civil society ................................................................................. 23
Chapter VI Concluding remarks ............................................................................................... 23
**Chapter I  Introduction**

1. The promotion and protection of human rights are priorities of Liechtenstein's domestic and foreign policy. Liechtenstein fully supports the mechanism of the Universal Periodic Review (UPR) and attaches great importance to this mechanism for the improvement of the human rights situation worldwide.

2. Liechtenstein's second assessment as part of the UPR process took place in January 2013. As part of this assessment, a total of 85 recommendations were made to Liechtenstein. Liechtenstein has accepted 70 of these, and four other recommendations were partially accepted. 11 recommendations were rejected with explanations.

3. This report focuses on the measures taken since 2013 to implement the recommendations, and it shows that significant progress has been made in many areas. The report also discusses the essential developments in areas that were not covered by the last UPR.

4. The Government newly appointed in March 2017, consisting of a coalition of the Progressive Citizens' Party (FBP) and the Patriotic Union (VU), will, under its coalition agreement, work especially to promote the equal opportunity of men and women, solidarity with the disadvantaged, and cooperation among generations.

**Chapter II  Methodology**

5. The present report was prepared by the Office of Foreign Affairs with the involvement of all relevant administrative offices. Before its adoption by the Government, the report was sent to the appointed commissions and institutions relevant to human rights, the independent National Human Rights Institution (NHRI), and interested civil society organisations. As part of an event, the interested actors could comment on the report in workshops and/or submit written comments. A summary of the feedback received can be found in Chapter V.

6. Since 2010, the Government has published an annually updated report on the situation of human rights in Liechtenstein. The report contains data on about 100 topics relevant to human rights. It is an important tool in Liechtenstein's reporting within the framework of the UPR and international human rights agreements, the design of policy at home, as well as for NGOs and the general public. The report is available under publications at www.aaa.llv.li.
Chapter III  Legal and institutional framework

A.  Legal framework

7.  Articles 27bis to 44 of the Constitution of Liechtenstein contain numerous basic rights and fundamental freedoms. In its case law, the Constitutional Court has derived further basic rights from those enumerated in the Constitution or has recognised them as independent, unwritten basic rights.

8.  The legislative process in Liechtenstein is transparent, providing for the participation of affected or interested circles. Draft laws are circulated for public consultation. During the consultation procedure, every person, group, or organisation in Liechtenstein with an interest in the proposed law can submit comments. The draft law is subsequently revised, and the comments received are taken into account to the greatest possible and feasible extent and are mentioned in the report describing the draft law. The modified proposal is then considered by Parliament, which may adopt the proposal without changes, further amend it, or reject it.

9.  The citizens of Liechtenstein also have far-reaching direct-democratic rights. They may submit legislative and constitutional initiatives which are either adopted by Parliament or have to be submitted to a popular vote if Parliament rejects them. Liechtenstein citizens may also call a referendum on the resolutions of Parliament and thus require a popular vote on constitutional amendments, legislation, and international treaties.

10.  This entails that during the legislative process, solutions with different stakeholder groups are sought, and human rights aspects are contributed by various groups on an ongoing basis.

B.  National Human Rights Institution and reform of equal opportunity structures (Recommendations 21-30)

11.  Liechtenstein's system of human rights protection has undergone several changes in recent months. The most important and significant change is the creation of an independent National Human Rights Institution (NHRI) in accordance with the Paris Principles, thereby implementing long-standing recommendations of various international human rights bodies and recommendations as referenced in UPR 2013.

12.  In November 2016, the Liechtenstein Parliament adopted the Law on the Association for Human Rights in Liechtenstein (LGBI. 2016 No. 504), which forms the legal basis for the Liechtenstein NHRI and entered into force on 1 January 2017. At the same time, Parliament adopted the financial contribution to the institution over the coming three years, amounting to CHF 350,000 (USD 360,000) per year. To ensure that the new institution can work independently, the legal form of a common-benefit association under the Law on Persons and Companies (PGR) was chosen. The Liechtenstein NHRI was named "Association for Human Rights in Liechtenstein (Verein für Menschenrechte, VMR)". Under the law, it serves as an ombuds office and also has a broad mandate to protect and promote human rights in Liechtenstein. Its responsibilities include advising public authorities and private parties on human rights issues, supporting victims of human rights violations, informing the public about the situation of human rights in Liechtenstein, carrying out investigations and
recommending measures, preparing comments on draft laws and ordinances and on the ratification of international agreements, and promoting dialogue with national and international bodies. The Ombuds Office for Children and Young People, which was established in 2009, has been integrated into the VMR, but retains its existing name under the VMR umbrella.

13. The NHRI is being developed independently by civil society, without the Government's involvement. Civil society adopted the statutes of the association in December 2016 and elected the board of the association for the 2017-2020 term, composed of seven competent and well-known persons from Liechtenstein and abroad. The secretariat has been operational since June 2017 with three employees (1.5 full-time equivalents). The Government is convinced that the new institution will generate added value and thus will further strengthen the already very high standard of human rights and fundamental freedoms in Liechtenstein.

14. The creation of the NHRI was part of a reform process whose goal was to bundle the competences and resources in the areas of integration and equal opportunity, which previously had been spread among numerous bodies, and to consolidate independent advisory and support tasks (ombuds functions) within the new human rights institution. The official responsibilities of the Office of Equal Opportunity and the integration projects of the Migration and Passport Office were transferred to the Office of Social Services. Since January 2017, the Office of Social Services thus serves as the Government's expert body for questions relating to integration and equal opportunity. The independent responsibilities of the Office of Equal Opportunity were transferred to the new human rights institution, as were the responsibilities of the Gender Equality Commission, the Commission on Integration Issues, and the Equal Opportunity Commission. The Ombuds Office for Children and Young People is now also under the umbrella of the new human rights institution. The consolidation and bundling of responsibilities helps take advantage of synergies and facilitates the exchange of expertise. The existing human and financial resources can also be employed more effectively and efficiently.

15. The Office of Equal Opportunity, the Equal Opportunity Commission, the Gender Equality Commission, and the Commission on Integration Issues were dissolved in their previous form as of 1 January 2017, now that their responsibilities have been transferred to the Office of Social Affairs and the Association for Human Rights.

16. The reform does not affect the Victims Assistance Office, which was established in 2008, or the Corrections Commission, which has served since 2008 as the national preventive mechanism under the Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment. Several other commissions, advisory councils, and working groups exist to advise the Government on specific topics, such as the Violence Protection Commission.
C. International human rights instruments (Recommendations 1-20)

17. Liechtenstein is a State party to various international and European agreements on the protection of human rights. It is the standard practice of the Liechtenstein Government to decide on accession to a convention only once the relevant legal and practical preconditions have been established domestically. This ensures that all provisions of the convention may actually be applied from the time of entry into force. Since the second UPR 2013, Liechtenstein has signed or ratified additional agreements:


19. Additional significant agreements of the Council of Europe were signed or ratified over the past years: In 2013 Liechtenstein ratified Protocol No. 15 to the Convention for the Protection of Human Rights and Fundamental Freedoms, and in 2016 the Council of Europe Convention on Action against Trafficking in Human Beings. In 2015 Liechtenstein ratified the Council of Europe Convention on Protection of Children against Sexual Exploitation and Sexual Abuse (Lanzarote Convention). To implement the convention, Liechtenstein's jurisdiction over certain offences committed abroad was expanded. The Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (Istanbul Convention) was signed in 2016.


D. Visits of international experts and bodies to Liechtenstein (Recommendation 31)

21. In 2003, Liechtenstein issued a standing invitation – which is still in effect – to the mechanisms of the UN Human Rights Council (thematic special procedures), and it welcomes visits by international human rights bodies to Liechtenstein.

22. During the reporting period, Liechtenstein received visits from the following bodies and representatives of institutions: the UN High Commissioner for Human Rights (2016), the European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment (CPT) (2016), the Director of the OSCE Office for Democratic Institutions and Human Rights (ODIHR) (2016), the Needs Assessment Mission (NAM) of the OSCE in view of the parliamentary elections (2016), and the European Commission against Racism and Intolerance (ECRI) (2017). In November 2017, Liechtenstein is also expecting the visit of the Council of Europe Commissioner for Human Rights.
Chapter IV Achievements and challenges in the promotion and protection of human rights in Liechtenstein

A. Equality, non-discrimination and especially vulnerable groups

1. Principle of equality and non-discrimination (Recommendations 32-35)

23. The equality of all Liechtenstein citizens before the law is part of the Constitution of the Principality of Liechtenstein of 5 October 1921 (LV, LGBl. 1921 No. 15) and enshrined in Article 31(1) LV. The scope of this constitutional article was expanded to include gender equality in 1992 (paragraph 2). The rights of foreigners are determined by international treaties or, in their absence, by reciprocity (paragraph 3). In a current judgement (2014/146), the Constitutional Court held "that the principle of equality set out in Article 31(1) LV, despite the reservation of reciprocity contained in Article 31(3) LV, applies to foreigners in accordance with established case law."

24. Liechtenstein is a State party to a large number of international human rights conventions. These conventions all apply to persons who fall under the sovereignty of a State party. For several of these conventions, Liechtenstein has accepted an individual complaints procedure. The rights guaranteed under these conventions can be asserted before the Constitutional Court by way of the individual complaints procedure, analogously to the rights guaranteed by the Liechtenstein Constitution. Individual complaints before the Constitutional Court are available to all persons against final decisions or decrees issued by a public authority. The Constitutional Court considers whether constitutionally guaranteed rights or rights guaranteed by international conventions have been violated for which the legislative power has explicitly recognised an individual right of complaint (Article 15 of the Constitutional Court Act, StGHG; LGBl. 2004 No. 32).

25. Since Liechtenstein’s accession to the European Convention on Human Rights (ECHR) and the creation of Article 15(2) StGHG, the fundamental rights laid down in the ECHR are regularly asserted in individual complaints before the Constitutional Court together with the fundamental rights laid down in the Constitution. As a result, there is effective implementation of the principle of equal treatment. No constitutional amendment is therefore being considered at the present time.

26. In April 2016, an amendment to § 283 of the Criminal Code (StGB) entered into force, introducing a comprehensive prohibition against discrimination. While before, only racial discrimination constituted a criminal offence, the offence now also includes publicly inciting hatred or discrimination on the grounds of language, nationality, ethnic origin, religion, ideology, gender, disability, age, or sexual orientation and is punishable with imprisonment of up to two years. It is also punishable to refuse to provide a service intended to be provided to the general public to a person or group of persons on the grounds referred to above. Prosecutors and judges receive further training in regard to these legislative amendments.

27. Apart from the amendment to the StGB referred to above, several special laws contain specific provisions protecting from discrimination. For instance, labour law expressly provides protection of the rights of personality of the employee. The term "personality" is to be interpreted broadly, including gender, race, nationality, sexual orientation, etc. Non-
discrimination provisions are also found in the Gender Equality Act and the Law on the Equality of Persons with Disabilities. This legal framework already ensures comprehensive protection from discrimination in Liechtenstein.

2. Gender equality and protection from violence (Recommendations 36-50 and 71-72)

28. Liechtenstein has achieved de jure equality between women and men, while the achievement of de facto equality remains a challenge, especially in regard to the workplace, compatibility of family and career, and the representation of women in decision-making and leadership positions in politics and the economy. Over the past few years, efforts and measures in this domain have continued to be pursued. The Government Programme 2017-2021 attaches great importance to the compatibility of family and career. The Government is planning further measures to improve the framework conditions in this regard.

Women in politics

29. As in many other countries, a balanced representation of both genders in political bodies has not yet been achieved in Liechtenstein. Liechtenstein has achieved a good balance in its representation of women in the Government, where two out of five ministers are woman (40%) in the current legislative term (2017-2021), as was the case in the previous two terms (2009-2013 and 2013-2017). From 2005 to 2017, between 20% and 24% of members of Parliament were women. The parliamentary elections on 5 February 2017 unfortunately saw a significant decline in the number of women represented in Parliament. Three of the 25 members of Parliament are women, corresponding to a share of 12%. This result has caused a widespread lack of understanding among the Liechtenstein public, leading to ongoing discussions about the reasons and feasible countermeasures. In the current term of office (2015-2019), one out of 11 municipalities is headed by a female mayor. At the level of municipal councils, women are represented with a share of 17% in the current term of office (2015-2019).

30. To improve this situation, a politics course for women has been offered for several years, which has met with a very good response. This course aims to empower and encourage women to get involved in political processes and in public debate. In 2015, a cross-border project entitled "Women Decide" was launched by Liechtenstein jointly with the Swiss canton of Graubünden and the Austrian state of Vorarlberg. The goal of the project is to promote representation of women in leadership and decision-making positions. It informs and supports sensitisation and awareness-raising in regard to the representation of women in leadership and decision-making positions. The project includes brief courses entitled "Fit for Politics", workshops on using social media, tutorials for media professionals, a cross-border expert symposium, and a Girls' Parliament for young women between the ages of 12 and 20. At the end of 2016, two studies were also presented to the public with data surveys on the share of women in media reporting and in leadership positions. The overall cross-border project will be concluded at the end of 2017.

Women in the workplace

31. The legal basis for equality on the labour market is provided by the Law of 10 March 1999 on the Equality of Women and Men (Gender Equality Act, GLG, LGBl. 1999 No. 96), which was enacted in 1999 and has since been revised twice. The GLG also governs legal
claims and remedies. Employers who do not eliminate existing discrimination in the workplace may be sued and required to pay compensation. In 2016, 40.4% of employees in Liechtenstein were women. Among part-time employees, who make up a total of 27.3% of all employees, that share of women continued to be high at 73.4%. Far less common than employment in general is the number of women in positions at the upper levels of the hierarchy. Women continue to be heavily underrepresented in leadership positions in the economy and the public sector.

32. The difference between the average monthly wages of men and of women has steadily fallen over the past 10 years. According to the most recent Wage Statistics, the difference in 2014 was 16.5% compared with 20% in 2006. Among the youngest group of workers (ages 20 to 24), the wage difference between women and men fell further at an already low level: from 3.4% in 2012 to 1.4% in 2014. According to a study commission by the Swiss Federal Statistical Office, which can be used as a comparison for Liechtenstein given the similar circumstances, it should be assumed that 56% of the wage difference between women and men can be explained with reference to objective factors such as professional experience and position.1

33. In 2014, the "pay respect" project of the Liechtenstein Employees Association (LANV) received the recognition prize in the context of the Equal Opportunities Award. The Liechtenstein Government has also supported the annual "Equal Pay Day" carried out every year since 2009. Both are projects aiming to raise awareness of wage discrimination against women. In cooperation with Switzerland, the "Wagemobile" – a mobile travelling exhibition – came to Vaduz in 2015. On this occasion, numerous events were held, including brief counselling sessions for young women, a seminar on salary negotiations, and a discussion round with female members of Parliament.

34. With the excellent educational opportunities and success of girls and women and the increase achieved over the past 20 years in the share of girls and women pursuing tertiary studies (in 2015, 48% of all Liechtenstein tertiary students were female), it can be expected that women will in the future considerably expand their share in leadership positions.

35. A crucial factor in this regard is improving the compatibility of family and career. Various measures have been taken by the Government in recent years. In particular, these measures include promoting the expansion of after-school programmes outside the home, day care centres and other day care arrangements, and the introduction of all-day public schools. Overall, the number of day care spots has more than tripled since 2000. After-school programmes and lunch tables for school children have also been strongly expanded thanks to the rising demand. Liechtenstein also has several all-day schools. The Government subsidises after-school programmes and day care options outside the home, which are continuously being optimised with the help of the municipalities and the private sector. In spring 2015, the Government took note of a report on the situation of child care outside the home and decided to provide a new basis for the financing of additionally needed child care spots. A working group is currently developing solutions. Businesses have also become active and have opened and expanded or are planning and implementing their own day care centres. Finally, standardisation of school schedules throughout the country is being considered.

Stereotypes

36. Over the past five years, projects have also been implemented to break down gender-specific role models and stereotypes. The cross-border "concerns: role models" project from 2012 to 2014 is of particular note in this regard, with the aim of drawing the attention especially of teenagers and young adults to stereotypes and role models in their own environment and to deal with them critically.

Violence against women and domestic violence

37. The violence protection law in force since 2001 and its core, namely the right to expel the perpetrator as a precautionary measure, form the basis for combating domestic violence. Each year, emergency cards are sent to various public offices in Liechtenstein in eight languages, containing information on domestic violence and contact offices for affected persons. In cooperation with various NGOs, the Government also participates in the international campaign "16 Days against Violence against Women", which takes place each year from 25 November (International Day for the Elimination of Violence against Women) to 10 December (Human Rights Day). The goal of the campaign is to sensitise the public to the issue of violence against women, to increase familiarity with counselling offices, and to present violence-free solutions. For 26 years, the Liechtenstein Women's Home has offered counselling and emerging housing to women and children affected by domestic violence. The Government supports this indispensable organisation through a performance agreement in the amount of CHF 320,000 each year, which covers a large portion of the expenses of the Women’s Home. Work with perpetrators is also important as a preventive approach against violence. The Liechtenstein Probation Assistance association accompanies suspects, convicts, inmates, and releasees as well as injured parties and victims. It is an important partner in the prevention of violence, especially by working with perpetrators to deal with their offences and in order to achieve social reintegration and prevention of recidivism. The services provided by the association are funded fully by the State as part of an agreement with the Government. Victims of violence and other offences can also count on support from the official Victims Assistance Office, which was established in 2008.

3. Children

Joint custody

38. On 1 January 2015, a reform of the law on parents and children entered into force in Liechtenstein, which in particular provides new rules governing custody. This new custody law assumes that the relationship of the child to both parents as guardians is in principle especially valuable for the development of the child and that custody should therefore be exercised equally and amicably by both parents. Joint custody is therefore the norm after separation or divorce. This new rule corresponds to the international legal development and social transformations with a changed view of the responsibility of mother and father for their common child or children.

39. Under joint custody, parents are in principle called upon to come to a mutual agreement. For that purpose, the court may also employ the instrument of mediation. In all cases in which the parents adjust their custody arrangements by mutual agreement, children age 14 and older have the right of objection. If the parents are unable to reach an
agreement, the court shall decide in accordance with the welfare of the child. The new law on parents and children prioritizes the welfare of the child and provides a comprehensive list of criteria to assess the welfare of the child, taking account of child-psychological and pedagogical considerations (see § 137b ABGB).

40. With this reform to the law on parents and children, the term "illegitimate" child was eliminated from the General Civil Code as a remaining discriminatory term referring to children whose parents were unmarried. For quite some time, children with married and with unmarried parents have been treated equally under Liechtenstein inheritance law. The law of descent was also revised and modernised.

Promotion of the family

41. Assistance to families is the best measure to safeguard the social integration of children and young people. The family in Liechtenstein takes on a variety of forms. In addition to the traditional family model, i.e., two parents and their children, a number of new family types have developed. It is the responsibility and objective of Liechtenstein family policy to enable children in all family structures to have the same development opportunities. The State therefore endeavours to create the conditions necessary for the parents to reconcile work and family, but also to have enough time for their children, as well as to support families at risk of poverty.

42. The web platform www.familienportal.li maintained by the State was completely revised in 2015 and presented to the public in June 2015. The new platform takes better account of the increased need of families in Liechtenstein for information. The goal is to provide an overview of the multiplicity of existing offerings. The portal is intended to help parents quickly find the right information in the different phases of life of their children. In addition to useful addresses and counselling offerings, information is included on events and courses relating to pregnancy and family. The new family portal also offers a central platform for private providers of support for parents and families. Here, they have the opportunity to present themselves and their services for families.

Protection of children from sexual exploitation and sexual abuse

43. The Ministry of Justice is currently carrying out extensive work to update the Criminal Code. The revision includes revisions to the law on sexual offences and adjustments to the definition of offences and the severity of penalties. This ensures that the protection of children against sexual exploitation and sexual abuse is being further expanded.

Liechtenstein Children's Lobby

44. In 2012, the organisations and institutions working in the field of children and young people joined together to form the Liechtenstein Children's Lobby. The Children's Lobby is a network advocating for the interests of children and young people and sensitizing the public to children's rights. 20 organisations currently belong to this network. The 2017 annual topic of the Children's lobby is "Being foreign – belonging. Everyone has the same rights." The network is thus focusing on refugee children and children from other cultures living in Liechtenstein.
4. **Older people**

45. Old-age provision in Liechtenstein is very well developed, generally allowing inhabitants of the country to continue an adequate standard of living after they retire. When Old-Age and Survivors’ Insurance and Disability Insurance (AHV/IV), together with additional revenue and the pensioner’s assets, no longer suffice to guarantee a minimum income, supplementary benefits are paid out. Due to demographic developments – i.e. the increase of the share of older persons – as well as changing demands and needs of the older population, the Government believes it is an important task to take a holistic view of old-age policy. Old-age policy is dedicated to the principle that older persons and persons in need of care should be able to live as autonomously and independently as possible. The Information and Counselling Centre for Old Age (IBA), which was established in 2008 and is supported by public funds via a performance agreement, offers counselling and support for older persons and provides information on services offered. Thanks to the excellent healthcare system in Liechtenstein, life expectancy at birth has risen steadily over the past decades: In 2015 it was 84.5 for women and 80.9 for men.

**Revision of the Law on Old-Age and Survivors’ Insurance (AHVG)**

46. The comprehensive reform of the Law on Old-Age and Survivors’ insurance (AHVG) of 2016 primarily introduced measures to secure the long-term financial security of the AHV and new rules governing the state contribution paid annually to the AHV. The amendments were passed by Parliament in May 2016 and entered into force on 1 January 2017, with the exception of a few articles that will enter into force on 1 January 2018.

47. The package of measures includes, in particular, increasing the contributions from employers and employees by 0.15 percentage points each and increasing the normal retirement age from 64 to 65 (persons born in 1958 and later). Furthermore, it will be possible to enter retirement between the ages of 60 and 70. The flexibility of the system is thus maintained.

48. Pensioners are entitled to child-raising credits for each year in which they took care of children under the age of 16. These are not cash benefits, but rather credits that are taken into account as income in the calculation of pensions. In the case of married persons, half of the credit is divided between the spouses during all years of marriage. In the case of unmarried parents or divorced parents, the child-raising credits are credited to the parent who has sole custody. Since the revision of custody law in 2015, joint custody has been the rule even after divorce or in the case of unmarried parents, so that after a divorce or separation the child-raising credits are still divided irrespective of what the actual custody looks like. This places a large proportion of women at a disadvantage, as they still often tend to be the primary caregivers and, for the most part, work part-time, which means that they are unable to build up the same level of retirement assets. The revision of the AHV law creates the possibility for unmarried and divorced parents to conclude an agreement whereby the child-raising credits are fully credited to the parent providing the primary care. This amendment was substantially proposed and pursued by the NGO "infra - Information and Counselling Centre for Women", a member of the women’s network, and is a positive example of the involvement of civil society organisations in the legislative process.

**Revision of occupational pension provision**
49. Also in May 2016, Parliament passed a revision of the Law on Occupational Pensions (BPVG) and the Disability Insurance Act (IVG), which entered into force on 1 January 2017 or will enter into force for some articles on 1 January 2018. The revision focused on securing the benefits from the second pillar (occupational pensions) and increasing the level of benefits. A package of measures is intended to increase the total amount of retirement assets and at the same time improve occupational pension provision for low-income employees and part-time employees. The measures include a reduction of the entry threshold for compulsory insurance as well as a savings process that starts earlier, namely at the age of 19 (previously 23).

5. Persons with disabilities

50. The legal equality of persons with disabilities in Liechtenstein was achieved though the Law on the Equality of Persons with Disabilities (BGIG), which entered into force on 1 January 2007. The BGIG aims to prevent discrimination and marginalization in everyday and professional life and to facilitate integration to the greatest possible extent. The BGIG also created the Office for the Equality of Persons with Disabilities, which is hosted by the Liechtenstein Association of Persons with Disabilities (LBV).

51. Since entry into force of the BGIG, one of the main goals is to take measures for the de facto equality of persons with disabilities, to promote their integration in professional life, to raise the population's awareness of the concerns of persons with disabilities, and to promote networking among the various governmental and non-governmental groups working in this field. The Government has continued to pursue efforts in this regard over the past years.

52. The networking group "Sichtwechsel", established in 2010 for persons with disabilities who are in need of support, includes a total of 20 governmental and non-governmental bodies, met regularly during the reporting period to exchange experiences and to launch and prepare joint campaigns. The group also runs the internet platform www.sichtwechsel.li, which provides information on its activities and for persons with disabilities in Liechtenstein. Since 2012 and in collaboration with the Liechtenstein radio station (Radio L), the group has organised an action day to raise awareness and inform the public on December 3, the International Day of Persons with Disabilities.

53. Apart from the BGIG, the Disability Insurance Act (since 1960) continues to serve as a legal basis. The revision in 2006 (LGBI. 2006 No. 244) enshrined the aim to promote persons with disabilities so that they are able to support themselves in whole or in part by their own means and are able to lead their lives as independently as possible. Early detection and integration into the workforce have been improved. Liechtenstein Disability Insurance (IV) offers numerous solutions to integrate persons with disabilities into the workforce.

54. To improve access to information, the Government has for several years granted barrier-free access with sign-language interpretation for its official internet platform www.regierung.li and for www.liechtenstein.li, the website for official information about the country. With financial support from the Government, the Liechtenstein Association of Persons with Disabilities (LBV) also maintains an online guide entitled "Barrier-free through Liechtenstein" (www.barrierefreies.li) providing current information on the accessibility of public buildings, restaurants, doctors' offices, etc. Twice a year, an editorial group at the
LBV/Office for the Equality of Persons with Disabilities publishes the newsletter "mittendrin" as part of an awareness-raising project.

6. Migration and integration of the foreign resident population (Recommendations 63-69 and 79)

55. According to the Population Statistics of 31 December 2016, the share of foreigners in Liechtenstein's permanent resident population as of the end of 2016 was 33.8%, which is a high figure by international standards. The coexistence of the domestic and foreign population has been peaceful for decades, especially also because the foreign population participates in economic success to the same extent as the domestic population and is integrated into the country's social structures. The integration of foreigners is a central concern of the Liechtenstein Government. Integration is conceived as a reciprocal process that demands mutual respect and understanding of both the host society and immigrants and is based on the principle of "demanding and promoting". Integration depends both on the willingness and efforts of immigrants to integrate into society and on the openness of the Liechtenstein population.

56. Both the Law on the Free Movement of EEA and Swiss Nationals (PFZG) and the Foreigners Act (AuG) contain these principles of integration: the PFZG as an objective to be achieved, the AuG as a binding commitment. Foreigners falling within the scope of the AuG are required to get to know the social circumstances and living conditions in Liechtenstein and especially to learn written and spoken German. Through the conclusion of an integration agreement, the person subject to the AuG undertakes to acquire knowledge of the German language as well as basic knowledge of the legal order of Liechtenstein and the structure of the State. In return, the State supports the integration of foreigners through measures such as financial assistance for language courses and various integration projects. Persons with foreign nationality who are in possession of a valid permit have the same freedom of movement and freedom to choose a residence within the national borders as Liechtenstein citizens.

57. These measures serve to improve equal opportunity, reduce discrimination, and promote mutual understanding. By learning the German language, foreigners have a much higher probability of finding a job and being able to participate in public life. This significantly reduces the risk of social exclusion and discrimination.

58. The school system plays another important role in the integration of the foreign population and the promotion of tolerance and understanding between the domestic and foreign population. Please see the measures taken in this regard, as discussed in subchapter C (Education and integration of foreign children).

7. Asylum-seekers (Recommendations 81-82)

Revision of the Asylum Act

59. The Asylum Act of 14 December 2011 (AsylG, LGBl. 2012 No. 29) was revised in 2016. The amendments entered into force on 1 January 2017. The aim of the revision was to accelerate procedures and thus shorten waiting periods for decisions on asylum and
inadmissibility, accelerate repatriation and, as a result, speed up the start of integration measures for persons who are in actual need of protection and recognised refugees. At the same time, these measures are able to relieve the asylum system, so that the capacities can be used for people who are in actual need of protection. The main elements of the new rules are the acceleration of proceedings through various procedural measures and the introduction of new grounds of inadmissibility. The Asylum Act continues to be based on the principles of the 1951 Refugee Convention, including the principle of non-refoulement, and it maintains Liechtenstein's humanitarian tradition.

**Procedure and statistical data**

60. Persons seeking asylum in Liechtenstein are first housed in the central reception centres in Vaduz (families and women travelling alone) and Triesen (men travelling alone). The centre in Vaduz, which houses about 60 asylum-seekers, and the centre in Triesen (maximum of 34 asylum-seekers) are run by the Liechtenstein Refugee Assistance association pursuant to Article 59 of the Asylum Act and the performance agreement between the Government and the association. Once an application is submitted, the Migration and Passport Office determines the grounds for the asylum application and the identity of the asylum-seeker as well as their travel route. When questioning asylum-seekers, the Migration and Passport Office involves a qualified translator where necessary. The Asylum Act provides that during questioning, a representative of the aid organisations is present to observe respect for the rights of the applicant, unless the person refuses.

61. Between 2012 and 2016, an average of 95 asylum applications was submitted each year (ranging from 73 to 154). For most of the 477 asylum applications filed between 2012 and 2016, the applicants could not prove or substantiate refugee status in accordance with Liechtenstein legislation and the criteria of the 1951 Refugee Convention, or another European country was responsible for implementing the asylum and removal procedure in accordance with Dublin provisions.

62. Between 2012 and 2016, a total of 216 persons were removed pursuant to a negative decision. 45 of the removed persons were transferred to another Dublin country via the Dublin procedure and 115 persons left Liechtenstein subject to controls. 95 people withdrew their asylum application and voluntarily left the country; 130 people evaded enforcement by going into hiding. During the same period, 41 people were recognised as refugees in Liechtenstein.

63. In addition to the regular asylum procedure, Liechtenstein accepted 24 persons as recognised refugees from third countries in the period between 2012 and 2016 as part of the UNHCR resettlement programme. Beyond this, Liechtenstein voluntarily participates in the EU relocation measures adopted in 2016 and has undertaken to take on 43 asylum-seekers from Italy and/or Greece. The first 10 Syrian asylum-seekers from Greece arrived in Liechtenstein in January 2017.

64. Both the Asylum Act and the Foreigners Act/PFZG contain provisions on expulsions and removals. Refugees who have been granted asylum in Liechtenstein may be expelled only if they threaten the internal or external security of Liechtenstein or have seriously violated the public order. A removal is always ordered if an asylum application is denied or dismissed due to inadmissibility. A removal order includes a deadline for departure between seven and thirty days hence. If, however, removal is not possible, not permissible, or not
reasonable, then provisional admission is ordered and reviewed each year. The Asylum Act also includes a non-refoulement provision based on Article 33 of the 1951 Refugee Convention and Article 3 of the European Convention on Human Rights.

65. If persons with foreign nationality do not comply with the deadline imposed on them to exit the country, possible coercive measures are ordered. These include preparatory detention and detention pending deportation. This may be imposed only on persons who have reached the age of 15 and may not in principle last longer than six months. In certain cases (non-cooperation or delay in obtaining papers) an extension of three months is possible. However, minors between 15 and 18 years of age may not be detained for more than three months or for more than six months with an extension. For Dublin proceedings, the longest possible period of detention for securing transfer is 30 days. In the reporting period from 2012 to 2016, a total of 65 persons were placed in preparatory detention or detention pending deportation. As a rule, such detention is ordered shortly before enforcement, i.e. most people can be deported within 96 hours and are usually held in the National Prison for only one or two nights.

Liechtenstein Languages – German courses for refugees and asylum-seekers

66. The "LieLa" (Liechtenstein Languages) language learning project developed in Liechtenstein is designed to help refugees and asylum-seekers find their way around society faster and better with a basic knowledge of the German language. The method is strongly aimed at the learner's ability to speak and is tailored to the specific circumstances and environment of refugees and asylum seekers. In December 2015, a group of asylum seekers in Liechtenstein successfully completed the first Liechtenstein Languages course.

67. This was the starting signal for the design of train-the-trainer courses beyond the borders of Liechtenstein. The Liechtenstein association "New Learning" now trains language trainers in Germany, Austria, Switzerland, and Liechtenstein.

68. Since the beginning of 2016, around 150 trainers have been trained in Germany and Austria. To date, about 3000 asylum seekers have participated in a German course using the "New Learning" method. The project is proving particularly successful in the Swiss canton of St. Gallen, where more than 100 volunteer course instructors have already been trained in the "Neighbourhood School" project by four permanently employed trainers in recent months.

8. Combatting racism (Recommendations 51-62)

69. Liechtenstein is a State party to the International Convention of 21 December 1965 on the Elimination of All Forms of Racial Discrimination (LGBl. 2000 No. 80). In the run-up to accession, the provisions of the Criminal Code (StGB) on racial discrimination were tightened. Since 2003, there have been four convictions in Liechtenstein for racial discrimination under § 283 StGB: two judgements of the Juvenile Court, each with a suspended custodial sentence, as well as two judgements of the former Court of Lay Assessors (8 convicted persons in one judgement, 1 convicted person in another judgement), each with suspended custodial sentences of between 3 and 9 months.
70. Liechtenstein has successfully implemented many measures to promote tolerance and mutual understanding. There is a Violence Protection Commission that deals with combating violence in the public sphere (including ideologically and religiously motivated extremism). From 2010 to 2015, the commission successfully implemented a plan of measures to combat right-wing extremism. In addition to a number of other awareness-raising measures, the Expert Group against Right-Wing Extremism of the Violence Protection Commission was created in 2010 with the mandate to coach social workers confronted with the topic of right-wing extremism, to offer further training, and to build up advisory knowledge. In 2016, the mandate of the expert group was extended to include ideologically and religiously motivated extremism, and the name was adjusted accordingly (now "Expert Group against Right-Wing Extremism").

71. Since 2011, a monitoring report on right-wing extremism in Liechtenstein has been produced and made available to the public on an annual basis, since 2015 extending to all forms of politically, religiously, or otherwise ideologically motivated extremism. It documents all incidents and measures in connection with extremism in Liechtenstein. As can be seen from the annual monitoring reports, no right-wing extremist acts of violence have been recorded in Liechtenstein since 2012, and no cases of politically, ideologically, or religiously motivated extremism have been detected.

72. Promoting mutual understanding and combating xenophobia are an integral part of the school curriculum. At the level of instruction in schools, special value is attached to historical awareness and political education. Education about National Socialism is a mandatory priority topic in the curriculum for the secondary level. In addition to religious instruction, secondary schools also offer the subject "Religion and Culture", which is intended to promote understanding of different religions and cultures. Muslim pupils are offered Muslim religious instruction at the primary school level. This instruction is financially supported by the state. Racial discrimination and intolerance are not a problem in Liechtenstein society at present, not least because of the measures already taken.

9. Sexual orientation (Recommendation 70)

73. With entry into force of the Law on Registered Partnerships of Same-Sex Couples (Registered Partnership Act, PartG, LGBl. 2011 No. 350) in 2011, an important contribution was made to overcoming discrimination and social taboos regarding homosexuality. Since then, same-sex couples in Liechtenstein have been able to have their partnerships registered. Registration forms the legal basis for a life partnership with reciprocal rights and duties. Registered couples are largely deemed equivalent to married couples. Adoption of children and the use of reproductive medical procedures are not permissible for persons living in a registered partnership, however.

74. In September 2016, Parliament adopted a reform of the law governing the names of registered partners. With the change to the law, the law governing the names of registered partners was placed on an equal footing with the law governing the names of married couples. Registered partners now have the option of either retaining their own surname – as before – or of declaring to the Civil Registry Office when registering the partnership which of their surnames they wish to use as a shared name. In the latter case, the partner whose name is not used as the shared name may, by declaration to the Civil Registry Office, add
their previous surname before or after the shared name, thus creating a double surname. The reform entered into force on 1 January 2017.

B. Civil and political rights (Recommendations 10, 19, 20, 73-78 and 80)

Combating human trafficking

75. Since March 2008, Liechtenstein has been a State party to the Convention against Transnational Organized Crime (Palermo Convention; LGBl. 2008 No. 72) and its protocols against the smuggling of migrants (LGBl. 2008 No. 73) and to prevent, suppress and punish trafficking in persons, especially women and children (LGBl. 2008 No. 74). Since May 2016, Liechtenstein has also been a party to the Council of Europe Convention on Action against Trafficking in Human Beings. The definition of human trafficking in the Criminal Code (§ 104a StGB) is in conformity with that of the protocol and the Council of Europe Convention.

76. So far, no cases of trafficking have surfaced in Liechtenstein. However, dancers from third countries working in nightclubs who were granted short-term residence permits until February 2016 were identified as a vulnerable group. Launched in 2009, the Magdalena prevention project was discontinued in February 2016, as short-term residence permits have not been issued since then. As part of this project, dancers from third countries employed in Liechtenstein were required to take part in information events at which representatives of the authorities and the Victims Assistance Office informed women about their rights and obligations. These monthly events aimed to help prevent possible exploitative conditions in the nightclub scene and to give potential victims of trafficking access to counselling and victim support options.

77. The information events have not been held since February 2016 because the employment of dancers from EEA countries cannot be made dependent on the attendance of such events. The Round Table on Trafficking has, however, summarised the most important information on rights and obligations, as well as public authority contacts, in a leaflet that is distributed to dancers. In addition, the National Police and the Migration and Passport Office have increasingly carried out checks since the information events were discontinued, in which residence status, employment conditions, salary payments, and the accommodation of the dancers are monitored. The Round Table on Trafficking continues to observe developments in this area and will take further action as necessary. In September 2017, the Government also adopted an updated version of the "Guidelines for Combating Human Trafficking", which was first published in 2007 and defines binding competencies and procedures for cases of human trafficking.

Introduction of rules on extrajudicial witness protection

78. In 2014, Parliament adopted new provisions on extrajudicial witness protection (LGBl. 2014 No. 109), in part with a view to ratifying the Council of Europe Convention on Action against Trafficking in Human Beings. Until the adoption of the law, only judicial witness protection was provided for in Liechtenstein law. Certain extrajudicial witness protection measures were carried out on the basis of the general duty of the National Police to avert danger, but no legal basis for witness protection programmes existed until then. This gap was closed with the revision of the Police Act, which improves protection for victims and witnesses of crime.
Changes to rules governing abortion

79. A revision of the Criminal Code (StGB), which was adopted by Parliament in March 2015 and entered into force on 1 July 2015, resulted in adjustments to the rules governing abortion. The most important change is the decriminalisation of women with the amendment of § 96(3) StGB. A pregnant woman who has a termination of pregnancy carried out is no longer liable to prosecution if the pregnancy is terminated by a physician. However, the revision of the law does not alter the fact that the performance of an abortion in Liechtenstein remains punishable for all those involved in the act – other than the pregnant woman herself – except in the cases below.

80. Termination of pregnancy is not punishable if it is necessary to avert serious danger to the life or serious damage to the health of the pregnant woman that cannot be averted otherwise, or the pregnant woman was under-age at the time of conception, or if in respect of the pregnant woman a rape (§ 200), sexual assault (§ 201), or sexual abuse of a defenceless or mentally impaired person (§ 204) was committed and the pregnancy is the result of such an act. The grounds for exclusion from punishment are subject to the condition that the pregnancy is terminated by a physician.

81. The attending physician is responsible for ensuring safe access to abortion procedures and follow-up care. The physician advises the woman concerned about available clinics or other health institutions. The schwanger.li competence centre advises and supports women and couples in the event of unwanted pregnancy as well as before, during, and after the birth of a child.

82. The prevention of unwanted pregnancies and abortion is a high priority in Liechtenstein. Family planning measures are part of the public health care system and are guaranteed to everyone; contraceptives are available. Already in school, children and young people are supported in their development of an autonomous and responsible sexuality in an age-appropriate way. By engaging with topics such as physical self-determination and development, friendship, love, and contraception, the goal is for children and young people to learn how to express their feelings and needs in a self-confident way and to understand and establish boundaries.

Reform of law governing names

83. In September 2014, Parliament passed a reform of the law governing names, which entered into force on 1 January 2015. Spouses now have the right to continue to use their previous surnames after marriage – without double names. The option that the bride and groom choose one of their names as a shared surname, as well as the option of forming a double name remain, however. A further change was made to the law governing the name of a child whose parents are not married to each other. Before the reform, the child was given the mother’s maiden name. If the mother had taken on her spouse’s name in an earlier marriage and kept it despite separation or divorce, this led to the situation that mother, child, and father each had their own surname. With the revision, the child now receives the current surname of the mother. The child of married parents, as a general rule, receives the shared family name of the parents. If the parents do not have a shared family name, the child receives the family name that the parents have decided for the child.

Integration of offences of torture and international criminal law
84. The Government is currently working on a revision of the Criminal Code (StGB). Within the framework of this process, a working group examined the Austrian Criminal Law Amendment Act of 2015 and the possible adaptation of some elements into the Liechtenstein Criminal Code, including with regard to § 312a (torture), § 321a (crimes against humanity), § 321b-f (war crimes), and § 321k (crime of aggression). By incorporating these elements into the Liechtenstein Criminal Code, Liechtenstein would implement recommendations of the UN Committee against Torture (CAT) and UPR 2013. The beginning of the consultation procedure for the revision of the Criminal Code is planned for the end of 2017.

C. Economic, social and cultural rights

Working life in Liechtenstein

85. Liechtenstein is a modern and diversified economic location, providing jobs to 37,453 persons as of the end of 2016. This is an extraordinarily high number compared with the total population of 37,815 as of 31 December 2016 and an expression of a dynamic and prospering economy.

86. Of the 37,453 persons working in Liechtenstein, 17,214 also resided in the country. 20,239 persons and thus 54.0% of workers in Liechtenstein were cross-border commuters from other countries.

87. Unemployment is very low by international standards. The annual average in 2016 was 2.3%. Among foreigners, the average unemployment rate in 2016 at 3.4% was slightly higher than that of Liechtenstein citizens (1.6%).

88. As part of a package of measures to preserve and strengthen the social partnership, a Law on the General Applicability of Collective Bargaining Agreements (LGBl. 2007 No. 101) was enacted in 2007. This law constitutes the legal basis for extending a collective bargaining agreement concluded between the social partners to an entire economic sector. Meanwhile there are more than 15 generally binding collective bargaining agreements governing minimum wages, working hours, and other employment conditions for the purpose of counteracting any social or wage dumping. The social partners founded the SAVE foundation to monitor and enforce the collective bargaining agreements that are declared generally binding. The foundation has appointed a Central Joint Commission (ZPK) for this purpose. The ZPK is endowed with the responsibilities and powers to verify and enforce compliance with the provisions set out in the collective bargaining agreements within the relevant scope of application.

Social security

89. Liechtenstein has a high standard of living and a very well developed social net. Of note during the reporting period is the partial revision of the social insurance and assistance legislation, which entered into force in January 2013. The Public Welfare Commissions of the municipalities were abolished and the system has been modernized. However the municipal perspective in the field of social assistance is still ensured by inclusion of the municipal mayors in the decision-making process.
90. There is no absolute poverty in Liechtenstein. Persons unable to pay for their cost of living despite the various social insurances may claim financial social assistance as a minimum income. In part thanks to these social benefits, Liechtenstein has a low ratio of low-income households compared with other countries. In 2016, 630 households received financial support in the form of social assistance. The 630 households included 968 persons. The share of persons receiving direct financial assistance is thus 2.6%.

Education and integration of foreign children

91. Liechtenstein has a smoothly functioning education system that allows people to engage in lifelong learning and gives everyone in the country the best educational opportunities. There are nine years of compulsory education. Schooling is available free of charge to all children and young people regardless of their origin, religious affiliation, gender, or any disability. Kindergarten is likewise free of charge before compulsory education begins. Individual development and equal opportunity are the overarching goals of the Liechtenstein education system.

92. Nevertheless, children with a migration background are overrepresented in the type of school with lower academic demands. Apart from migration background, there are other factors that influence the scholastic success of a child. National tests showed also for Liechtenstein that social and socio-economic status as well as the education background of parents have a substantial impact on educational success. Liechtenstein has given great priority to this issue in recent years and has made many efforts to counteract these aspects with targeted measures.

93. Numerous measures promote equal opportunity. Foreign-language children are offered intensive language instruction in the special subject "German as a Second Language", which aims to give them the ability to follow instruction in ordinary classes or kindergarten with as few language difficulties as possible. In addition, there is a wide range of offerings in special education, social-pedagogical, and school-supporting measures. Early education programmes before the start of kindergarten have also been expanded in recent years, with the aim of better promoting foreign-language children and parents.

94. At the end of compulsory schooling, young people have the option of either starting vocational training or completing a general education course at the Gymnasium (academic secondary school), which prepares them for academic higher education. Vocational training combines practical work in apprenticeship companies with training in vocational schools and specialist courses. Building on vocational training, it is possible to pursue a specialisation through tertiary-level vocational training. Through an integrated or subsequent vocational baccalaureate, vocational training students can obtain an extended general education and admission to academic higher education. The dual education system (vocational apprenticeship) has been making an important contribution to the integration of young people into the labour market for decades and is also regarded as an important success factor for the Liechtenstein economy, since it trains highly qualified specialists.

Addiction prevention

95. In 2015, a Liechtenstein student study on legal and illegal drugs, medication, and new media was carried out and published in 2016. The results regarding the consumption of addictive substances by 15-year-olds in Liechtenstein are positive. Problems with the abuse
of nicotine, alcohol, cannabis, and medication – which were the focus of the last prevention campaign – have clearly diminished. The number of young people who consumed alcohol 10 times or more in the previous 30 days fell very significantly compared to the studies of 2011 and 2005. A similar picture is evident in regard to nicotine consumption: The number of heavy smokers has fallen significantly since 2005. The use of illegal drugs has tended to decrease, but the proportion of young people who have had experience with cannabis has increased. The data from the student studies demonstrates the success of the addiction prevention programmes introduced in 2006 and supports their continuation, with optimisations according to target groups and addictive substance.

96. The implemented and ongoing programs include, for example, the "Action.Dry" campaign and the "Alcohol Dialogue Week" with various actions and a smartphone app. The "Smoke-free Apprenticeship" campaign and the multi-year tobacco prevention campaign "SmokeFree" will also be carried out. Measures are currently being developed with regard to cannabis use. The aim is to educate and raise awareness, and also to strengthen both parenting and the self-responsibility of young people in order to avoid dependency.

2017 Health Survey

97. This year, Liechtenstein will take part in the Swiss Health Survey for the second time. Over the course of the year, 1,000 randomly selected persons age 15 years and over who live in Liechtenstein will be surveyed about their health status, visits to the doctor, dietary habits, alcohol, drug, and medication use, and other data. Publication of the results is planned for autumn 2019. The data will be comparable to that of the first Health Survey in 2012 as well as to data from Switzerland. The figures will provide information on the development and status of the health behaviour of the inhabitants of Liechtenstein as well as on the effects of the prevention campaigns of recent years, establishing a valuable basis for health policy going forward.

D. International cooperation and solidarity (Recommendations 83-85)

98. Liechtenstein's understanding of itself – as a wealthy country and as a reliable partner in the international community – means that it contributes its share to international solidarity. In 2014, Liechtenstein achieved an ODA share of 0.5%. Liechtenstein's ODA-relevant expenditure amounted to CHF 23.3 million in 2015, and CHF 24.1 million in ODA resources were expended in 2016. Due to the delayed calculation of gross domestic product and gross national income, the ODA data from 2014 is the most current. Liechtenstein continues to be committed to the ODA target of 0.7%.

99. Within the framework of the UN Convention against Corruption (UNCAC), Liechtenstein was the first State party to be assessed in terms of implementation of the chapter on asset recovery in 2016/2017. The evaluation report was published in September 2017. The conclusions of the asset recovery experts included the following: "Liechtenstein has a well-established legal regime for asset recovery and has actually returned sizeable amounts of money... Despite its very small size, Liechtenstein has been actively engaged in the development and promotion of international cooperation in order to combat money-laundering and return stolen assets."
Chapter V Consultation with civil society

100. Civil society plays an important role in Liechtenstein. The numerous associations are especially significant in this regard. Associations may be freely established in Liechtenstein, as long as their purpose is not unlawful. The legal basis can be found in Articles 246-260 PGR. The State and the municipalities support the establishment of associations by various means, including financially. Non-governmental organisations (NGOs) may be freely established in Liechtenstein as associations. There are numerous associations engaged in human rights in the broadest sense.

101. Since 2009, the Office for Foreign Affairs has conducted an annual human rights dialogue with interested non-governmental organisations (NGOs) in Liechtenstein. At this year's NGO dialogue, the attending organisations had the opportunity to comment on the draft UPR national report. The event took place on 11 September 2017. More than 30 representatives of non-governmental organisations, independent institutions and bodies, and the private sector took part. The views of the participants regarding the national report and generally regarding the human rights situation in Liechtenstein are reflected in a summary report, annexed to the UPR report (annex 1).

Chapter VI Concluding remarks

102. The last UPR as well as the reports and country visits by international and European experts have repeatedly attested to Liechtenstein's high level of human rights protection. At the same time, the Liechtenstein Government is aware that further improvements are necessary and possible. The Liechtenstein Government will draw on the intergovernmental dialogue within the framework of the third UPR assessment of Liechtenstein and the recommendations arising therefrom as an important benchmark for determining need for action in the coming years.