

August 2023	
DESIGNATED COMPETENT AUTHORITIES IN TAX MATTERS	Liechtenstein

I – EXCHANGE OF INFORMATION

1. Exchange of Information on Request (EOIR)

Please use the OECD model template:	<p>English: https://www.oecd.org/ctp/exchange-of-tax-information/50429579.docx</p> <p>German: https://www.oecd.org/ctp/exchange-of-tax-information/50430062.docx</p>
Please send your requests via email to:	<p>eoir@llv.li</p> <p>For testing of EOIR transmissions via CTS please refer to: Mr Alexander Zelzer (alexander.zelzer@llv.li).</p>
Please use the following recipient address:	<p>Fiscal Authority International Division Aeulestrasse 38 P.O. Box 684 9490 Vaduz Principality of Liechtenstein</p>
In case of questions please refer to:	<p>Ms Ingeborg Granig-Sinz Deputy Head EOIR Unit International Division T +423 236 6736 ingeborg.granig-sinz@llv.li</p> <p>Mr Roland Kern Legal Officer EOIR Unit International Division T +423 236 6970 roland.kern@llv.li</p> <p>Ms Barbara Zechner Legal Officer EOIR/SEOI/TCR Unit International Division T +423 236 6818 barbara.zechner@llv.li</p> <p>Ms Claudia Brunhart Officer EOIR/SEOI/TCR Unit International Division T +423 236 6737 claudia.brunhart@llv.li</p>

2. Spontaneous Exchange of Information (incl. Exchange of Tax Rulings) (SEOI)

Please send via email to:	seoi@llv.li
Please use the following recipient address:	Fiscal Authority International Division Aeulestrasse 38 P.O. Box 684 9490 Vaduz Principality of Liechtenstein
In case of questions please refer to:	Ms Barbara Zechner Legal Officer EOIR/SEOI/TCR Unit International Division T +423 236 6818 barbara.zechner@llv.li Ms Claudia Brunhart Officer EOIR/SEOI/TCR Unit International Division T +423 236 6737 claudia.brunhart@llv.li

3. Automatic Exchange of Information (AEOI, FATCA, CbCR)

In case of questions please refer to:	Ms Bettina Witzmann-Walter Deputy Head International Division / Head AEOI Unit T +423 236 6974 bettina.witzmann-walter@llv.li Ms Viktoria Woehrer Deputy Head AEOI Unit International Division T +423 236 6971 viktoria.woehrer@llv.li
In case of <u>technical</u> questions please refer to:	Mr Alexander Zelzer Technical Expert AEOI Unit International Division T +423 236 6973 alexander.zelzer@llv.li

II – TAX TREATY NEGOTIATIONS

Please refer to:

Mr Bernhard Canete
Head International Division
T +423 236 6978
bernhard.canete@llv.li

III – MUTUAL AGREEMENT PROCEDURE

Please send via email to:

dba@llv.li

MAP fact sheet

<https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf>

In case of questions please refer to:

Mr Patrick Knoerzer
Deputy Head International Division / Head Tax
Treaties Unit
T +423 236 6820
patrick.knoerzer@llv.li

Ms Ricarda Schusterreiter
Deputy Head Tax Treaties Unit
International Division
T +423 236 7435
ricarda.schusterreiter@llv.li

IV – USEFUL INFORMATION

Institutional information

Liechtenstein Fiscal Authority (Competent Authority): www.stv.llv.li → Internationales Steuerrecht

Liechtenstein Ministry for General Government Affairs and Finance:
www.regierung.li/ministries/ministry-of-general-government-affairs-and-finance/

Information publicly available

Liechtenstein laws: www.gesetze.li (some available in English: <https://www.regierung.li/law>)

Materials to Liechtenstein laws: www.bua.llv.li

Liechtenstein companies' register: www.oera.li

[List of all Double Taxation Agreements \(DTA\) and Tax Agreements regarding Exchange of Information](#)