

December 2024	
DESIGNATED COMPETENT AUTHORITIES IN TAX MATTERS	Liechtenstein

I – EXCHANGE OF INFORMATION	
1. Exchange of Information on Request (EOIR)	
Please send your requests via:	CTS (EOIRFreeDT) or encrypted email to eoir@llv.li Please use the OECD model template.
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 contact:	Ms Viktoria Woehrer Head Administrative Assistance in Tax Matters International Division T +423 236 6971 viktoria.woehrer@llv.li Mr Roland Kern Legal Officer Administrative Assistance in Tax Matters International Division T +423 236 6970 roland.kern@llv.li Ms Barbara Zechner Legal Officer Administrative Assistance in Tax Matters International Division T +423 236 6818 barbara.zechner@llv.li Ms Claudia Brunhart Officer Administrative Assistance in Tax Matters International Division T +423 236 6737 claudia.brunhart@llv.li

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

Please send spontaneous information via:	CTS (SponFreeDT) or encrypted 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 contact:	Ms Viktoria Woehrer Head Administrative Assistance in Tax Matters International Division T +423 236 6971 viktoria.woehrer@llv.li Ms Barbara Zechner Legal Officer Administrative Assistance in Tax Matters International Division T +423 236 6818 barbara.zechner@llv.li Ms Claudia Brunhart Officer Administrative Assistance in Tax Matters International Division T +423 236 6737 claudia.brunhart@llv.li

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

In case of questions please contact:	Ms Bettina Witzmann-Walter (AEOI/FATCA) Deputy Head International Division / Head AEOI Unit T +423 236 6974 bettina.witzmann-walter@llv.li Ms Viktoria Woehrer (CbCR) Head Administrative Assistance in Tax Matters International Division T +423 236 6971 viktoria.woehrer@llv.li
In case of <u>technical</u> questions please contact:	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 contact:

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

Ms Theres Neumueller
Deputy Head Tax Treaties Unit
International Division
T +423 236 6503
theres.neumueller@llv.li

IV – USEFUL INFORMATION

Institutional information

Liechtenstein Ministry for General Government Affairs and Finance:

<https://www.regierung.li/ministerium/16195/ministry-of-general-government-affairs-and-finance/content>

Liechtenstein Fiscal Authority: <https://www.llv.li/en/national-administration/fiscal-authority>

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: <https://handelsregister.li/cr-portal/suche/suche.xhtml>

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