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By PwC Deutschland | 05. November 2015

Tax transparency with Liechtenstein

The EU and Liechtenstein have signed a tax transparency agreement for the automatic exchange of information between the authorities of Liechtenstein and the EU member states on the bank accounts held locally for residents of the other state.

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The EU and Liechtenstein signed a tax transparency agreement on October 28, 2015. From 2017 onwards the competent tax authorities of Liechtenstein and the EU member states will automatically exchange information on bank accounts held on behalf of residents of the other state. The information to be exchanged includes the names, addresses, dates of birth and tax identification numbers of accountholders as well as information on account balances. The object is to enable local tax offices to raise the appropriate queries with their own taxpayers. The EU has already signed a similar agreement with Switzerland and is negotiating with Andorra, Monaco and San Marino.

For Germany, this EU agreement is a significant advance, replacing, as it does, the previous agreement of September 2, 2009 for the provision of specific taxpayer information on request and augmenting the (similarly, on request) information exchange clause of the double tax treaty with Liechtenstein of November 17, 2011.

Schlagwörter

Liechtenstein, automatic exchange of information