



# KPMG AEOI Updates & Tracking Service CRS Alert



Date:	06 December 2024	Alert Type:	Announcement
Country:	Liechtenstein	Regime:	CRS

## Liechtenstein: Mandates the Registration of Trustee-Documented Trusts for CRS Purposes

On 28 November 2024, the Tax Authority of Liechtenstein issued newsletter 10/2024, announcing that Article 8 of the AIA Act, effective from 1 January 2025, mandates the registration of non-reporting Liechtenstein financial institutions, specifically Trustee-Documented Trusts (TDTs), with the tax administration. Liechtenstein entities established by 31 December 2024 that are classified as TDTs must complete the registration by 31 March 2025.

The tax administration's portal (found [here](#)) is now available to provide existing TDTs sufficient time for registration. Note that TDT registration is required solely for CRS purposes, there is no requirement to register for FATCA purposes.

The registration follows the same technical guidelines as AIA sub-reporting entities, requiring a "Yes" in the corresponding TDT column. Further details on this requirement have been provided on the updated guide "*Managing AIA Sub-Reporting Entities and Trustee-Documented Trusts*" (found [here](#)).

## Liechtenstein Contacts:



**Jason Zuecker**  
Director  
[jzuecker@kpmg.com](mailto:jzuecker@kpmg.com)



**Stefan Keglmaier**  
Senior Manager  
[stefankeglmaier1@kpmg.com](mailto:stefankeglmaier1@kpmg.com)

Reference: [Newsletter 10/2024](#) [PDF 507KB]

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

## Contact us



**Laurie Hatten-Boyd**  
**Principal**  
T: +1 213 -206- 4001  
E: lhattenboyd@kpmg.com



**Kelli Wooten**  
**Principal**  
T: +1 404 739 5888  
E: kwooten@KPMG.com

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