KPMG AEOI Updates & Tracking Service CARF/CRS Alert

Date:	22 October 2025	**Alert Type:**	Announcement
Country:	Liechtenstein	**Regime:**	CARF/CRS

Liechtenstein: Statement Adopted on CARF and Amended CRS, and Protocol Signed with EU Amending AEOI Agreement

On 07 October 2025, the Government of Liechtenstein adopted its statement (found here) on the implementation of the Crypto-Asset Reporting Framework (CARF) Act, amendments to the International Automatic Exchange of Information in Tax Matters (AIA) Act in line with the OECD's revised Common Reporting Standard (CRS 2.0), and amendments to the legislation implementing the Intergovernmental Agreement (IGA) with the United States (FATCA), following parliamentary discussions held on 05 September 2025.

This statement addresses questions raised during the initial parliamentary discussions and provides clarifications on several key aspects, including:

- The planned list of reportable jurisdictions;
- Definition of relevant terms;
- Timelines for obtaining self-declarations; and
- Cost implications arising from subsequent compliance for deleted legal entities.

The second round of parliamentary discussions is scheduled for November 2025, with the legislative package expected to enter into force on 01 January 2026.

Additionally, on 13 October 2025, the Government of Liechtenstein signed a protocol amending its agreement with the European Union (EU) on the automatic exchange of financial account information (Liechtenstein-EU AEOI Agreement), in alignment with the CRS 2.0.

Liechtenstein Contacts:

Jason Zuecker
Director
jzuecker@kpmg.com

Stefan Keglmaier
Senior Manager
stefankeglmaier1@kpmg.com

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS010555-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

The amending protocol is scheduled to take effect on 01 January 2026.

Reference (German): Press Release 1, and Press Release 2.

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

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us: **kpmg.com**

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS010555-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS010555-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.