



KPMG AEOI Updates & Tracking Service CARF Alert

Date:	08 January 2026	Alert Type:	Announcement
Country:	Liechtenstein	Regime:	CARF

Liechtenstein: Enacted CARF Regulation

On 23 December 2025, the Government of Liechtenstein enacted the Regulation on the International Automatic Exchange of Information in Tax Matters Relating to Transactions in Crypto Assets (CARF Regulation) (found [here](#)). This regulation, issued in alignment with the CARF Act (found [here](#)), sets out detailed provisions regarding:

- Liechtenstein's CARF partner jurisdictions; and
- the prescribed forms to be used for CARF due diligence purposes.

The first exchange of information under CARF is scheduled for 2027, covering the 2026 reporting period, in line with the EU timetable.

Both the CARF Act and the CARF Regulation came into force on 1 January 2026.

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Reference (German): [Press Release](#)

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

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

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