



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.

Liechtenstein Contacts:



Jason Zuecker
Director
jzuecker@kpmg.com



Stefan Keglmaier
Senior Manager
stefankeglmaier1@kpmg.com

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

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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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