

## Liechtenstein Dispute Resolution Profile

(Last updated: 24 April 2024)

### General Information

- **Liechtenstein tax treaties are available at:**

<http://www.llv.li/files/stv/int-uebersicht-dba-tiea.pdf> (in German)

<http://www.llv.li/files/stv/int-uebersicht-dba-tiea-engl.pdf> (in English)

- **MAP request should be made to:**

Fiscal Authority of Liechtenstein

International Division

Aeulestrasse 38

FL-9490 Vaduz

Liechtenstein

[dba@llv.li](mailto:dba@llv.li)

- **APA request should be made to:**

Fiscal Authority of Liechtenstein

International Division

Aeulestrasse 38

FL-9490 Vaduz

Liechtenstein

[dba@llv.li](mailto:dba@llv.li)

## Liechtenstein Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	General mutual agreements reached in 2016 and subsequent years are published.	General mutual agreements are published in the original language on the following webpage: <a href="http://www.llv.li/files/stv/int-uebersicht-dba-tiea.pdf">http://www.llv.li/files/stv/int-uebersicht-dba-tiea.pdf</a> (in German) <a href="http://www.llv.li/files/stv/int-uebersicht-dba-tiea-engl.pdf">http://www.llv.li/files/stv/int-uebersicht-dba-tiea-engl.pdf</a> (in English)
2.	Are bilateral APA programmes implemented? If yes:	No	-	-
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	-	-	-
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	-	-	-
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	-	-	-
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	-	-	-

### Liechtenstein Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	-	-	-
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	Internal trainings are provided by members of the International Division on a regular basis.	-
4.	Is other information available on preventing tax treaty-related disputes?	Yes	For a general guidance on MAP see the whole Fact Sheet hyperlinked in the right column.	<a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)  <a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

## Liechtenstein Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	Transfer pricing cases are covered within the scope of MAP. See point 2.1 of the guidance referenced in the right column.	<a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)  <a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	-	-
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	-	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	Issues where there is already an audit settlement between the tax authority and the taxpayer are covered within the scope of MAP. See point 3.1.6 of the guidance referenced in the right column.	<a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)  <a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	Double taxation cases resulting from bona fide taxpayer initiated foreign adjustments are covered within the scope of MAP. See point 3.1.6 of the guidance referenced in the right column.	<a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)  <a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)

**Liechtenstein Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<p>In Liechtenstein, mutual agreement procedures can, in general, be requested irrespective of the remedies provided by Liechtenstein domestic or foreign law.</p> <p>See point 3.1.1 of the guidance referenced in the right column.</p>	<p><a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)</p> <p><a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)</p>
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<p>The fact that the issue under dispute has already been decided via the judicial and administrative remedies provided by Liechtenstein domestic law does not per se prevent a mutual agreement procedure from being initiated.</p> <p>See point 3.1.6 of the guidance reference in the right column.</p>	<p><a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)</p> <p><a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)</p>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	-	<p><a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)</p> <p><a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)</p>

**Liechtenstein Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
14.	Are there specific timeline for the filing of a MAP request?	Yes	The applicable timeline depends on the respective tax treaty.	-
15.	Is guidance on multilateral MAPs publicly available?	No	-	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	-	-
17.	Are there any fees charged to taxpayers for a MAP request?	No	In principle, the Contracting States bear the costs incurred themselves. The costs which incur at the level of the taxpayer (particularly any tax adviser's fees) are not reimbursed.  See point 7 of the guidance referenced in the right column.	<a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)  <a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)
18.	Is there any other information available on availability and access to MAP?	Yes	For a general guidance on MAP see the whole Fact Sheet hyperlinked in the right column.	<a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)  <a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)

## Liechtenstein Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	-	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Statistics relating to the time taken to resolve MAP cases are published on the website of the OECD.	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	-	Depending on the specific case.	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	Yes	Our MAP guidance clarifies in chapter 2.4 that the International Division of the Liechtenstein Fiscal Authority is responsible for MAP cases. This is also mentioned in the annual report to Parliament.	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	Yes	-	Treaties available at:  <a href="http://www.llv.li/files/stv/int-uebersicht-dba-tiea.pdf">http://www.llv.li/files/stv/int-uebersicht-dba-tiea.pdf</a> (in German)  <a href="http://www.llv.li/files/stv/int-uebersicht-dba-tiea-engl.pdf">http://www.llv.li/files/stv/int-uebersicht-dba-tiea-engl.pdf</a> (in English)

**Liechtenstein Dispute Resolution Profile – Resolution of MAP cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	-	-	-
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	-	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	See points 3.3.1 and 3.1.6 of the guidance referenced in the right column.	<p><a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)</p> <p><a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)</p>
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	No	-	-
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	-	-
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	See detailed explanation	Apart from the tax treaty with Austria, all of Liechtenstein's tax treaties contain a provision corresponding to Article 9 paragraph 2 of the OECD Model Tax Convention.	<p>Treaties available at:</p> <p><a href="http://www.llv.li/files/stv/int-uebersicht-dba-tiea.pdf">http://www.llv.li/files/stv/int-uebersicht-dba-tiea.pdf</a> (in German)</p> <p><a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)</p>



**Liechtenstein Dispute Resolution Profile – Resolution of MAP cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
27.	Is there any other information available on resolution of MAP cases?	Yes	For a general guidance on MAP see the whole Fact Sheet hyperlinked in the right column.	<p><a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)</p> <p><a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)</p>

Liechtenstein Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	In general, all mutual agreements reached through MAP are implemented notwithstanding any time limits in Liechtenstein's domestic law. See point 5 of the guidance referenced in the right column.	<a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)  <a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)
31.	Is there any other information available on the implementation of MAP agreements?	Yes	For a general guidance on MAP see the whole Fact Sheet hyperlinked in the right column.	<a href="http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf">http://www.llv.li/files/stv/int-mb-mutualagreementprocedure.pdf</a> (in German)  <a href="https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf">https://www.llv.li/files/stv/int-mb-mutualagreementprocedure-en.pdf</a> (in English)