

KPMG REG FATCA Alert

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Country:	Liechtenstein
Regime:	FATCA
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Liechtenstein: Issued an updated version of Instructions to FATCA reporting

On 06 April 2020, the Tax Authority of Liechtenstein issued an updated version of Instructions to FATCA Reporting which included changes in the following sections:

- Section providing information on TIN of account holder (Section 4.1),
- Section providing information on TIN of a substantial owner (Section 4.2),
- Section providing information on GIINs of reporting Financial Institutions for Trustee Documented Trust (TDT) constellations (Section 4.3); and,
- Section containing examples with DocTypeIndic FATCA1-new (FL Trust with TDT) and DocTypeIndic regarding FATCA4-amended (Sections 12.2 and 12.6).

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Reference (German): [FATCA Reporting](#) [PDF 796KB]

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