

KPMG AEOI Updates & Tracking Service FATCA/CRS Alert

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Country: Liechtenstein

Regime: FATCA/CRS

Document Type: Legislation

Liechtenstein: Issued Amendments to FATCA and CRS Legislation

On 30 December 2023, the Tax Authority of Liechtenstein issued amendments to the FATCA and CRS Legislation. Article 21 (paragraph 1) of the FATCA Legislation and Article 34 (paragraph 1) of the CRS Legislation has been updated to note that fines will be imposed for any violations committed by legal entities, irrespective of their legal status.

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Reference: [FATCA Legislation Amendment](#) [PDF 216KB], [CRS Legislation Amendment](#) [PDF 291KB]

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](#).

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