

KPMG REG FATCA/CRS Alert

| | |
|-----------------------|----------------|
| Date: | 02 April 2020 |
| Alert Type: | Document |
| Country: | Liechtenstein |
| Regime: | FATCA/CRS |
| Document Type: | Other Guidance |

Liechtenstein: Announced FATCA and CRS reporting deadline extension

On 25 March 2020, the Tax Authority of Liechtenstein issued Newsletter 2/2020 announcing an extension of FATCA and CRS reporting deadlines to 31 July 2020 for the 2019 reporting year due to the COVID-19 outbreak.

Additionally, Liechtenstein Financial Institutions (FIs) are required to notify individuals and legal entities that are to be reported under the FATCA or CRS regimes about the transfer of information abroad. Liechtenstein passive NFEs are required to forward this information to the persons subject to reporting. The deadline for this transmission of information is 31 March of the year in which data is to be exchanged for the first time.

Liechtenstein Contacts:



Jason Zuecker

Director

jzuecker@kpmg.com

Additional Contact



Nicolas Candolfi

Senior Manager

ncandolfi@kpmg.com



Stefan Keglmaier

Manager

stefankeglmaier1@kpmg.com

Reference (German): [Newsletter 2/2020](#) [PDF 189KB]

For information on KPMG's global AEOI network professionals, please email KPMGREGqueries@kpmg.com.

kpmg.com/socialmedia



Contact us

Cyrus Daftary
Principal

+1 212 954 6096
cdaftary@kpmg.com

Laurie Hatten-Boyd
Principal

+1 206 213 4001
lhattenboyd@kpmg.com

www.kpmg.com

© 2020 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 894654

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

In preparing this information, we consulted tax authorities' official releases that are subject to change, retroactively, prospectively, or both, and any such changes could affect the information stated herein. The advice or other information in this document was prepared for the sole benefit of KPMG's client and may not be relied upon by any other person or organization. KPMG accepts no responsibility or liability in respect of this document to any person or organization other than KPMG's client. The following information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.