

## KPMG REG CRS Alert

<b>Date:</b>	24 August 2017
<b>Alert Type:</b>	Document
<b>Country:</b>	Liechtenstein
<b>Regime:</b>	CRS
<b>Document Type:</b>	Guidance

### Liechtenstein: Updated version of the AEOI Guidance published

On 11 August 2017, the Tax Authority of Liechtenstein published an updated version of their AEOI Guidance. The guidance document provides guidelines for the effective implementation of the CRS by Liechtenstein's Financial Institutions. In particular, the document provides guidelines on aspects of registration, entity classification, due diligence and reporting obligations.

The following changes have been made to the guidance document:

- The section on Non-financial group under Holding NFEs has been removed; and
- The section on Treasury Center has been updated.

Reference: [Updated Guidance](#) (German)

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