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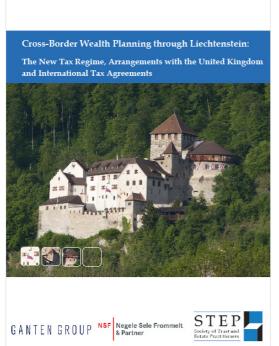


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Zug, August 2014

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Cross-Border Wealth Planning through Liechtenstein: the New Tax Regime, Arrangements with the United Kingdom and International Tax Agreements



Liechtenstein has carried out a major reform of its taxation law to ensure that the jurisdiction maintains its competitive edge in an international and increasingly transparent fiscal environment.

The aim of this booklet is to provide a comprehensive overview of the new domestic taxation rules in Liechtenstein and the cross-border tax principles specifically implemented under the UK-Liechtenstein Double Tax Agreement and the Liechtenstein Disclosure Facility.

This concise guide was written for Verein STEP by Ralph Thiede of Allgemeines Treuunternehmen (ATU), Vaduz, Liechtenstein and Mark Summers of Speechly Bircham, Zurich. Verein STEP is extremely grateful to Ralph and Mark for generously giving their time in the production and to Ganten Group, Liechtenstein and NSF Negele Sele Frommelt & Partner, Liechtenstein for their sponsorship.

The booklet may be obtained from the STEP Office in Zug at a price of CHF 30.00 (incl. VAT, post and packing).

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