

Capacity and power of attorney

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Capacity Minors

This article addresses the rules and procedures governing capacity and power of attorney in Liechtenstein. **(1)**

Capacity

Capacity is determined according to Article 11(1) of the Law on Persons and Companies (PGR). As a general rule, every person enjoys capacity if they are of age and sound judgement. This applies if there are no exceptions stipulated by law. Capacity is fully or partially lost if a person is placed under disability. Restricted capacity can also apply with a view to the right to testate.

However, capacity is presumed as long as the absence of capacity is not evident – for example, in the case of children (Article 11(2) PGR).

Minors

A minor who is under the guardianship of their parents has the same limited capacity as a person who is placed under disability. Therefore, minors cannot make dispositions or enter into obligations without the express or tacit consent of their legal guardian (eg, a parent).

Once a person has reached 14 years of age, they may without the explicit or tacit consent of their legal guardian dispose over things that have been placed into their free disposal, as well as their earned income, as long as their basic needs are not jeopardised.

At 14 years of age, a person may enter into a contractual obligation for services, with the exception of apprentice and educational contracts. However, the person's legal guardian may terminate the contract prematurely for certain reasons and the person could not re-enter such contract until they come of age at 18.

For further information on this topic please contact [Johanna Niegel](#) at [Allgemeines Treuunternehmen \(ATU\)](#) by telephone (+423 237 34 34) or email (office.frick@atu.li). The [Allgemeines Treuunternehmen \(ATU\)](#) website can be accessed at www.atu.li.

Endnotes

(1) This article is part of a series that examines recent developments in the provision of private client services in Liechtenstein. For the other articles in the series, please see:

- ["Recent developments and tax considerations for private clients"](#);
- ["Private trusts, foundations and charities"](#);
- ["Compliance issues"](#); and
- ["Wills, probate and inheritance"](#).

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