



FREYGNER ADVOCATUR
intellectual property

FACT SHEET II

INTELLECTUAL PROPERTY IN THE PRINCIPALITY OF LIECHTENSTEIN

TAXATION OF LEGAL ENTITIES:

NATIONAL CASE/OUTBOUND

Criteria for holding locations – positioning of Liechtenstein (1/2)

<i>CRITERION</i>	<i>FULFILMENT OF CRITERIA IN LIECHTENSTEIN</i>
Exemption of domestic and foreign dividends and distributions	Full exemption, no minimum holding requirement, no minimum holding period, but correspondence principle and switch-over clause
Exemption of domestic and foreign capital gains on holdings	Full exemption, no minimum holding requirement, no minimum holding period, but switch-over
Deductibility of the financing and administrative costs associated with domestic and foreign holdings	Full
Value adjustment of long-term reduction in value of holdings	No longer permitted as of 2019 (EU CoC)
No deduction of source tax on outflows of dividends, interest, licences	Full
Exemption of profit attributed to foreign permanent establishments	Full
Allowance for losses attributed to foreign permanent establishments	Full, subject to subsequent taxation (after no more than five years)
Income from intellectual property (IP) rights	80% exemption on positive income from intellectual property rights: IP box (through the end of 2016/2020)

TAXATION OF LEGAL ENTITIES:

LIECHTENSTEIN

Criteria for holding locations – positioning of Liechtenstein (2/2)

<i>CRITERION</i>	<i>FULFILMENT OF CRITERIA IN LIECHTENSTEIN</i>
Loss offset	Loss carry-forward with no time limit, carry-forward limit of 70%
International group taxation	Consolidation of a group's positive and negative results possible upon request
Tax rate	Tax on profit: 12.5%
Equity capital interest deduction	4%
Legal transaction taxes	Federal stamp duties: stamp duty due when the company is formed and in the event of capital increases, transaction tax when ownership rights are transferred; alternatively, Liechtenstein formation tax
Abuse prevention standards	General provisions on the abuse of structuring options
Rules to limit shareholder debt financing	General provision to ensure a minimum interest rate: arm's length principle (e.g. target income)
Controlled foreign corporation rules (CFC rules)	None
DTA, TIEA and tax offices	These exist and continue to be expanded

LAW, TAX, TRUST ALL FROM ONE PLACE FOR THREE COUNTRIES

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"TAXES CAN BE MANAGED"



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