

列支敦士登税收居民身份认定规则

一、个人

在列支敦士登境内拥有住所或习惯性居住在列支敦士登的个人视为列支敦士登税收居民。

“住所”是指个人有意图在列支敦士登境内永久性居住的地方。（列支敦士登税收法案第 2 (1) (b) 条）。

“习惯性居住”指个人在列支敦士登境内的停留并非暂时性的。如果个人在境内连续居住六个月以上，则视为非暂时性居住。临时离境的不扣减日数（列支敦士登税收法案第 2 (1) (c) 条）。

二、实体

办公地或实际管理机构所在地位于列支敦士登境内的实体视为列支敦士登税收居民（税收法案第 44 条）。

“办公地”指法律或公司章程等文件中规定的地点（税收法案第 2 (1) (e) 条）。

“实际管理机构所在地”指实体实施管理措施或制定重要决策的机构所在地（税收法案第 2 (1) (d) 条）。

负有企业所得税纳税义务的法人实体包括：公司实体（如股份有限公司和私人股份有限公司），机构和基金会，依据相关法律设立的投资企业，具有法人资格的信托组织。

三、不视为税收居民的实体

在判定实体的税收居民身份时，普通合伙和有限合伙应被视为税务上的透明体，因此，合伙本身不负有所得税纳税义务，也不具有税收居民身份；合伙人则须就其个人分配所得的利润缴纳所得税。

四、联系方式

有关个人、实体和国际税务的联系信息分别参见以下网站（仅德语）：

<http://www.llv.li/#/11647/direkte-steuern-naturliche-personen>

<http://www.llv.li/#/11824/direkte-steuern-juristische-personen>

<http://www.llv.li/#/1953/internationales-steuerrecht>

列支敦士登纳税人识别号编码规则

一、纳税人识别号介绍

PEID 号码是列支敦士登境内通用的个人或实体纳税人识别号，一般由 12 位数字构成。某些 PEID 号码可能是 7 位或 4 位数字，原因是省略了开头为零的数字。

是否自动为所有税收居民发放纳税人识别号

| | | | |
|----|---|----|---|
| 个人 | 是 | 实体 | 是 |
|----|---|----|---|

二、纳税人识别号编码规则

| 格式 | 编码规则 | 注释 |
|--------------|--------|----------------|
| 999999999999 | 12 位数字 | 开头为零的数字可能会被省略。 |

三、如何找到纳税人识别号

未来，列支敦士登税收居民个人的纳税人识别号（即 PEID 号码）将印制于公民身份证上。PEID 号码现已可以在外国人居留许可和跨境劳务人员身份证上找到。具体参见以下证件样本：



四、国内网站信息

有关 PEID 号码的更多信息参见以下网站（仅德语）：

http://www.oera.li/hrweb/ger/firmensuche_afj.htm

五、联系方式

无

资料来源：

列支敦士登税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/LIECHTENSTEIN%20Tax%20Residency.pdf>

列支敦士登纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/LIECHTENSTEIN%20TIN.pdf>

Liechtenstein - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

An individual is regarded as tax resident in Liechtenstein if he/she has his/her residence or habitual abode in Liechtenstein.

“Residency” means the place where a person resides in Liechtenstein with the intention of staying there permanently. (Art. 2(1)(b) of the Liechtenstein Tax Act (SteG)).

“Habitual abode” refers to the stay of a person in Liechtenstein that is not temporary. The stay is no longer considered to be temporary when it continuously exceeds six months, disregarding short term interruptions (Art. 2(1)(c) SteG).

Section II - Criteria for Entities to be considered a tax resident

An entity is deemed to be a resident if its seat or place of effective management is located in Liechtenstein (Art. 44 SteG).

“Seat” means the place determined by law or provided for in its statutes, articles of association, or the like (Art. 2(1)(e) SteG).

The term “place of effective management” means the place where the effective management (vital decisions) of the entity is located (Art. 2(1)(d) SteG).

Legal entities subject to corporate income tax are the corporate bodies (e.g. stock companies – Aktiengesellschaft or AG and private companies limited by shares - GmbH); the Anstalt (usually translated as “establishment”) and foundations; investment enterprises as provided by the law; and trusts having legal personality.

Section III - Entity types that are as a rule not considered tax residents

For the purposes of assessing tax residency for entities, as a rule, general and limited partnerships that are transparent for tax purposes and thus not subject to corporate income tax, will not be deemed to be considered as tax residents. However, the partners are taxed individually on their share of profits.

Section IV - Contact point for further information

Contact information regarding Individuals, Entities, and International Tax, respectively (available in German language only):

<http://www.llv.li/#/11647/direkte-steuern-natuerliche-personen>

<http://www.llv.li/#/11824/direkte-steuern-juristische-personen>
<http://www.llv.li/#/1953/internationales-steuerrecht>

Liechtenstein - Information on Tax Identification Numbers

Section I – TIN Description

In Liechtenstein the domestic correspondent to the TIN is referred to as the “PEID Nummer”, which is the acronym for Personenidentifikationsnummer and is used by individuals and entities. It is up to twelve digits long and consists exclusively of numerals. It might be that a specific PEID number is only seven or four digits long, but that happens due to the fact that the first digits are omitted in case they are the numeral zero.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

| | | | |
|-------------|-----|----------|-----|
| Individuals | Yes | Entities | Yes |
|-------------|-----|----------|-----|

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Section II – TIN Structure

| Format | Explanation | Comment |
|--------------|-------------------|---|
| 999999999999 | up to 12 numerals | PEID: <u>P</u> ersonenidentifikations <u>n</u> ummer The first digits might be omitted if they correspond to the numeral zero. |

Section III – Where to find TINs

In the case of individuals, a project is currently being implemented in order to list the PEID number in the Liechtenstein national domestic identification cards. The PEID number is already mentioned on recent residence permits for foreigners and cross-border workers’ ID. Please find document samples reproduced below.



Section IV – TIN information on the domestic website

Website compatible with PEID number search for public information (in German):

http://www.oera.li/hrweb/ger/firmensuche_afj.htm

Section V – Contact point for further information

[Still under consideration]