



# LIECHTENSTEIN

Liechtenstein - Civil Law

★ [Incorporate Now](#)

☎ [Consultation](#)

Click request a call for a free, no obligation consultation.  
In a hurry? Click incorporate now, and startup your company immediately.

## Incorporating a company in Liechtenstein

# Liechtenstein taxes

If you want to incorporate in Liechtenstein, this article will educate you on the tax laws for a LLC which is the most common company type in Liechtenstein.

Liechtenstein taxes income on a worldwide basis. The established tax rate for income earned abroad, from our research, and this is not personal tax advice, is 12.5%. However, profits derived from foreign real estate, from foreign P.E. and from dividends of a foreign subsidiary are generally tax exempt. Taxes are very reasonable in Liechtenstein because the rate which LLC will pay tax is 12.5%. This ranks Liechtenstein as 44th overall with regards to corporate tax rate worldwide.

The value added tax (VAT) rate in Liechtenstein is 8.00%, that ranks the country as 43rd when compared to value added tax rate worldwide. In terms of other taxation, an employer will contribute 7.25% to the equivalent of a social security fund and an employee will contribute 5%.

Thin cap standards are not officially enacted. This refers to any type of laws on a business and the debt-to-asset ratios. Dividends received from resident and non-resident entities are generally exempt from taxation, provided that 25% (or greater) participation is not tax deductible in the source country. Dividends are distributions of company profits, voted by the board, to shareholders. Dividends can be either cash payments, shares of stock, or other property. Capital Gains are usually treated as ordinary income. Capital Gains from the sale of shares are tax-exempt. Gains from the disposal of real estate are taxed separately at a tax rate up to 24%. A capital gains tax is levied on the profits that a corporation or natural person realizes when they sell a capital asset for a price that is higher than the purchase price.

There are no withholding taxes on payments on dividends, interests or royalties, whether made to a resident or a non-resident.

There is a tax on net wealth in Liechtenstein. There are no inheritance taxes in LI placed on an estate. There are transfer taxes on the sale of securities made by security dealers. There are no popular and well known credits for innovation spend that include tax incentives in Liechtenstein.

The above is not tax or legal advice for your particular situation. We can refer you to a lawyer in Liechtenstein who can give you the proper advice and help you need. Contact us today. Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Liechtenstein is 8% which ranks 42 in the world.

- ✗ Patent box
- ✗ RND credit
- ✗ Wealth tax
- ✗ Estate tax
- ✓ Transfer taxes
- ✗ Asset taxes
- ✗ Capital duties

- 37 Tax treaties
- 12.5% Offshore Tax
- 12.5% Corp rate
- Loss carryback years
- Corporate time
- 8% VAT rate
- 12.5% Capital gains
- 2017 AEOI planned

# Liechtenstein Legalese

When looking for a jurisdiction in which to incorporate, the first thing to look at is the legal code. The body of law in Liechtenstein is civil law. You will want to get some local advice as to how to best structure a company in Liechtenstein. E-signatures are allowed.

The abbreviation LI is for Liechtenstein and the most common company type type in Liechtenstein is a LLC.

You should expect a wait time of 2 weeks to put together the paperwork and file a LLC in LI. The types of cash you can use to setup your business is frequently USD, FF, ITL, ESP, PTE, and any legal tender.

Yes, one is allowed to re-domicile a LLC from LI. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own a LLC in LI by yourself. Corporate Shareholders are encouraged, which means you can have a corporate shareholder. Foreign ownership is encouraged, up to 70% of the ownership of the LLC.

A legal entity is only required to have 1 director on the board. Additionally, corporate directors are permitted. Directors should not expect to be private, as they are disclosed. There is a requirement to have annual meetings of shareholders.

A registered agent is normally required, which means the company will have to pay a fee on a yearly basis, for an address which can receive any official legal correspondence on behalf of the registered legal entity. However, a corporate secretary is not a requirement.

There is a legal obligation to file accounts on a yearly basis. Consequently, there is oftentimes a requirement to have these accounts audited.

Overall we think Liechtenstein is a good option and have given it a score of 81 as an IO score, using the Incorporations.IO proprietary formula.

- ✗ **Directors not disclosed in a public registry**
- ✗ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✓ **Corporate director permitted**
- ✗ **Local Secretary not required**
- ✗ **Local Director not required**
- ✓ **Electronic signature**

- 1 Shareholders required**
- 1 Directors required**
- 2 weeks to form**



# LIECHTENSTEIN

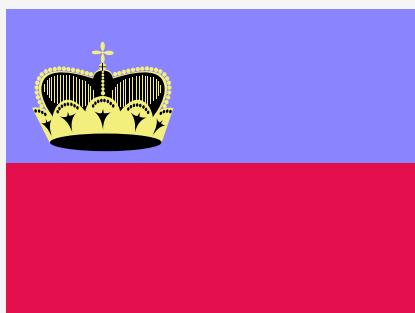
Liechtenstein - Civil Law

★ Incorporate Now

☎ Consultation

Click request a call for a free, no obligation consultation.  
In a hurry? Click incorporate now, and startup your company immediately.

## Country Info



🚩 National Flag of

**Fürstentum  
Liechtenstein (deu)**

\$ Currency

**CHF**

☎ Area Code

**+423**

🏰 Capital

**Vaduz**

📍 Region

**Western Europe**

🗣 Native Languages

**German**