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**Promotion and protection of all human rights, civil,
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including the right to development**

Report of the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights on her visit to Liechtenstein

Comments by the State*

* The present document is being issued without formal editing.



I. Comments by Liechtenstein

1. The Government of Liechtenstein would like to thank the Independent Expert, Prof. Attiya Waris, for her comprehensive report submitted following her visit to Liechtenstein from 19 to 26 June 2023. The visit took place within the framework of Liechtenstein's standing invitation to all special procedures mandate holders of the UN-Human Rights Council. Liechtenstein wishes to emphasize its ongoing full support of the UN special procedures. Liechtenstein's Government places significant importance on all incoming recommendations, hence, the relevant authorities will thoroughly consider and examine the received recommendations from the Independent Expert. We express our appreciation to the Independent Expert for acknowledging Liechtenstein's positive practices in the fields of human rights, finance, law, social affairs and technology. After having reviewed the report on Liechtenstein, the Government wishes to add the following comments and observations:

With regard to Part I of the report, "Introduction", Liechtenstein makes the following remarks to:

Page 2, paragraph 3

The Government can assure the Independent Expert, that all governmental experts have diligently provided comprehensive all available information to the best of their ability before, during and after the visit of the Independent Expert.

With regard to Part III of the report, "Human rights, economic, social and cultural rights and development", section A "Economic, social and cultural rights", Liechtenstein makes the following remarks to:

Page 5, paragraph 20

The terms "restrictive view on human rights" and "general understating of the obligations of the State and private actors under internal law" could be read in a misleading way. The Government thanks the Independent Expert for providing more clarification during the bilateral meeting on 7 March 2024 at the Permanent Mission of Liechtenstein in Geneva and understands that the Independent Expert wanted to state that not all human rights have been mainstreamed in all legislations and policies.

In this respect, Liechtenstein wants to emphasize that fundamental rights and freedoms are guaranteed by Articles 27bis to 44 of the Liechtenstein Constitution which guides all legislations and policies. Article 31 of the Liechtenstein Constitution guarantees the principle of equal treatment of all citizens. The Constitutional Court has repeatedly judged in a number of cases that the principle of equal treatment also applies to foreign nationals, and not only Liechtenstein citizens.

Furthermore, Liechtenstein is a State Party to numerous international human rights conventions, inter alia the International Covenant on Economic, Social, and Cultural Rights, the International Covenant on Civil and Political Rights, the European Convention on Human Rights (ECHR), the 1965 Convention on the Elimination of All Forms of Racial Discrimination, the 1979 Convention on the Elimination of All Forms of Discrimination against Woman, the 1984 Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, the 1989 Convention on the Rights of the Child and the 2006 Convention on the Rights of Persons with Disabilities. All these international legal instruments have at least the force of statutory law in Liechtenstein and form an integral part of the Liechtenstein legal order due to Liechtenstein's monist legal system.

Page 5, paragraph 21

Liechtenstein provides various forms and manifold opportunities for domestic civil society organizations to actively participate in the policy making process, and to express their views and concerns to policymakers. Overall, Liechtenstein has a very active civil society. There is a multitude of associations in various areas such as culture, sports, social affairs and human

rights. In Liechtenstein, associations including NGOs may be freely established, provided their purpose is not unlawful, thereby fostering the growth of an active civil society over recent decades. 34 human rights organizations are members of the Liechtenstein Human Rights Association (as of March 2023, see list [here](#)). Furthermore, 17 NGOs working in the field of women's rights are currently part of the Liechtenstein Women's Network.

The Office for Foreign Affairs has conducted an annual human rights dialogue with NGOs since 2009. About 30 NGOs, working in the human rights field, participate annually. The goal of the dialogue is to offer NGOs a platform for exchanging ideas both among themselves and with the authorities as well as for discussing specific human rights concerns, and ways to participate in the protection of human rights in Liechtenstein. The annual dialogue further provides the opportunity to give updates on specific activities and projects in foreign policy.

Moreover, all draft legislations undergo a public consultation procedure, which is open for all natural and legal persons to submit their views, comments and recommendations to a draft law. Subsequently, the views submitted by the various stakeholders are reflected in the Government bill and draft law presented to the Parliament. In addition, extensive direct democratic rights exist in Liechtenstein. All citizens are free to launch initiatives for new legislation or referenda against parliamentary decisions. Such initiatives and referenda are very common and very often used by civil society. In 2024 alone, two popular votes on two initiatives and two referenda took place, which underscores the active participation of civil society. All draft laws for consultation and for Parliament are published on the website of the National Administration ensuring transparency and accessibility.

Page 5, paragraph 22

While it is correct that Liechtenstein does not have a general minimum wage applicable to all sectors and workers, it is important to note, that minimum wage regulations have been implemented in a large number of specific sectors, such as main construction and sub-construction work, retail, IT and temporary work through the general application of collective agreements (in total 15 sectors, see [here](#)). In Liechtenstein, these are known as "Allgemeinverbindliche Gesamtarbeitsverträge" (aveGAV)¹. They contain the general provisions for the respective sector, such as working hours, holiday entitlement, notice periods as well as minimum wages for different levels of qualification and experience. Minimum wages are normally reviewed and renegotiated annually in a wage and protocol agreement. Enforcement of these agreements are ensured through a so-called Central Joint Commission (Zentrale Paritätische Kommission) and the Office of Economic Affairs. These aveGAV are negotiated between employees (represented by the Liechtenstein Employees' Association/Liechtensteinische ArbeitnehmerInnenverband, LANV) and employers (represented by the Chamber of Commerce/Wirtschaftskammer, WKL. Besides the "aveGAV" there are also a number of collective agreements which apply for the contracting parties, but not the whole branch (such as the Agreement between the LANV and the Chamber of Commerce and Industry/Industrie- und Handelskammer, LIHK, the LANV and the establishment PostAuto Liechtenstein Anstalt). Additionally, in branches where there is no "aveGAV" the so-called Tripartite Commission² examines and evaluates branches for abusive underpayment of wages. The Commission evaluated for example the gastronomy and hotel industry, defined a standard wage and monitors its compliance.

Moreover, in respect to data and statistics, the Government would like to add, that the digital portal of Liechtenstein's public statistics offers a comprehensive range of reliable, up-to-date statistical data and analyses from almost all areas of life, such as social affairs, healthcare, education, government and politics, environment and energy, sustainable development or economy and prices. Particularly noteworthy are: (a) the Indicators on Gender Equality providing an overview of the development of equality between women and men in five areas, namely, politics, economy, public service, health and education in Liechtenstein; (b) the Indicators on Environment showcasing the development of the environment in Liechtenstein in respect to air, climate, water, soil, forest and landscape to name a few; (c) the Indicators on Sustainable Development_highlighting to which extent Liechtenstein moves towards

¹ <https://www.gesetze.li/konso/pdf/2007101000?version=1>.

² <https://www.gesetze.li/konso/1003001000> (§ 1173a Art. 111a ff.).

sustainability in areas such as, living conditions, health, international cooperation, education and culture, energy and climate, labor or the economy.

Pages 5-6, paragraph 25

The UN Convention on the Rights of Persons with Disabilities (CRPD) entered into force on 17 January 2024 in Liechtenstein. Liechtenstein would like to add that the Disability Discrimination Act includes protection against discrimination in buildings and facilities as well as public transport facilities (Art. 11 ff. Behindertengleichstellungsgesetz, BGIG). This is particularly important to note with regard to the reference to a clear national disability strategy in the report, which “will require legislative changes, for instance, the inclusion of reasonable accommodation and universal design in law as well as adequate funding to implement them”.

For the implementation of the CRPD, a state contact centre ("focal point") was designated in accordance with Art. 33 para. 1 of the Convention and the expenditure with additional staff percentages. An additional budget of CHF 60,000 was approved for the independent monitoring mechanism in accordance with Art. 33 para. 2. Liechtenstein's NHRI (VMR) has been mandated to fulfill these independent tasks under the CRPD.

Page 6, paragraph 26

While it is true that Liechtenstein has comparatively liberal labor laws, the rights of workers are adequately protected in line with international standards. Due to its EEA membership, Liechtenstein implements relevant EU legislation with regard to labor law. EU labor law mainly focuses on working conditions (including working time, part-time and fixed-term work, and posting of workers) and information and consultation of workers (including in the event of collective redundancies and transfers of undertakings).

Page 6, paragraph 27

As mentioned in the report, the FMA established a mechanism to receive “any reports of actual or possible violations of laws falling within its scope of responsibility”, where whistleblowers are guaranteed to remain anonymous if they choose so and do not deliberately reveal their identity. Furthermore, the EU Whistleblowing Directive (DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report breaches of Union law) will be implemented in Liechtenstein upon its incorporation into the EEA Agreement, stipulating additional far-reaching protection mechanisms for whistleblowers and ensuring the same standard as in other EU countries. However, it must be emphasized that anonymity and, therefore, protection of whistle-blowers is already guaranteed according to current regulations in Liechtenstein. Reports indicating fact patterns relevant to criminal law are forwarded to the Office of the Public Prosecutor. Reports that do not fall within the FMA's scope of responsibility are forwarded to the competent authorities.

Moreover, in 2020, the National Police³ introduced a whistleblower platform secured with state-of-the-art technology for giving open and anonymous reports of suspicious activity. Since then, reports can be directly and anonymously submitted to the police on the following focus areas: Money laundering, financing of terrorism, economic crimes and corruption offences. The cases are processed by special investigators of the National Police and if necessary, forwarded to the Office of the Public Prosecutor, the Financial Intelligence Unit (FIU) or the FMA. Therefore, while Liechtenstein does not (yet) have a single law for the protection of whistleblowers, whistleblowers are protected by already existing laws as well as the rules, procedures and reporting mechanisms.

Page 6, paragraph 28

The statement that the labour law may not be conducive to allowing whistleblowing in the financial sector is factually incorrect. Based on the information provided in para. 27, it was demonstrated that whistleblowing is permitted and practiced in Liechtenstein without limitations to any sectors, incl. the financial sector. Unfortunately, despite the corresponding

³ https://www.landespolizei.li/application/files/4016/8363/8638/Jahresbericht_LP_2022_en.pdf
<https://www.landespolizei.li/anonymes-hinweisgebersystem>.

explanations by the authorities, this factually incorrect information was not deleted from the report.

With respect to ILO membership, Liechtenstein notes the recommendation of the Independent Expert. Nevertheless, Liechtenstein would like to add that ILO membership would entail considerable personnel, financial and administrative expenses. The extensive reporting obligations and numerous meetings and conferences, involving governmental, employers as well as employees' representatives, would result in a considerable high workload. Without regular participation, membership would be of little benefit. At the same time, it is crucial to note that non-membership has not led to any problems. Currently, there are no identifiable areas with added content value since there is no gap in regulations that ILO membership would close. Most ILO standards are already applicable in Liechtenstein through EU labor legislation, which are part of the EEA agreement.

Finally, the following conclusion was drawn in this para.: "(...) the inability to find housing for the foreign workers while aware of the countries limitation was a matter of concern from a human rights perspective". Generally speaking, it needs to be underscored, that there is sufficient housing available in Liechtenstein. Currently, there are approximately 800 vacant apartments throughout the country. Nevertheless, the right of residence is restrictive as foreign nationals cannot take up residence without further ado. They need a residence permit, which is only granted in certain cases or awarded to a small number of applicants in an annual lottery.

With regard to Part III of the report, "Human rights, economic, social and cultural rights and development", section B "Poverty and financial inequality", Liechtenstein makes the following remarks to:

Page 6, paragraph 29

The net median income in 2020 was CHF 82'224 (monthly CHF 6'852). Unfortunately, this factual error was not corrected although authorities have indicated that the reported number is incorrect.

With regard to Part III of the report, "Human rights, economic, social and cultural rights and development", section C "Development and International assistance", Liechtenstein makes the following remarks to: Page 7, paragraph 37

The statement that "there seems to be a confusion between abiding by human rights obligations and being in line with the Sustainable Development Goals" can be read in a misleading way. Liechtenstein thanks the Independent Expert for providing more clarification during the bilateral meeting on 7 March 2024 at the Permanent Mission of Liechtenstein in Geneva. Nonetheless, it is important to emphasize, that for all actors in Liechtenstein, it is clear that human rights enshrined in the constitution and in international conventions represent legal obligations, while the SDGs are not legally binding. With regard to the interlinkage between European standards and the international human rights framework, it is important to mention that the European standards in many areas provide for a more detailed and stronger regulation and protection of human rights. Therefore, they often serve as reference point, while they do in no way compete with the international human rights framework, but actually reinforces that framework.

With regard to Part IV of the report, "Debt, tax and illicit financial flows", section B "Compliance with international financial standards", Liechtenstein makes the following remarks to:

Page 9, paragraph 47

It is not accurate to describe an active policy decision and all implementing measures consistently taken by Liechtenstein as a “business model”. Instead, all stakeholders agreed consensually to an active policy-decision taking all necessary steps to consistently comply with international financial standards in particular in the field of cooperation in tax matters and all other forms of illicit finance.

Page 9, paragraph 49

It is important to emphasize that the establishment of comprehensive compliance mechanisms for international standards does not only refer to EU laws and directives, but more broadly to the relevant international standards. At the same time, the EEA membership and the associated on-going implementation of EU laws and directives have facilitated this process.

Pages 9-10, paragraph 52

It is appreciated that the Independent Expert substantially revised this para., bringing it in line with Liechtenstein’s previous comments in large parts. However, it needs to be highlighted that Liechtenstein was never at risk to be on the EU’s List of non-cooperative jurisdictions (Annex I). It is correct that Liechtenstein was listed in Annex II for a short period of time. Annex II of the Council’s conclusions covers jurisdictions, where the EU screening process has identified issues of concern, but where the jurisdiction has committed to introduce relevant changes in their tax legislation in order to comply with the EU screening criteria. After being listed in Annex II in December 2017, Liechtenstein was removed in September 2018 after very swiftly implementing the necessary reforms.

Furthermore, we herewith clarify that the removal from the OECD list was due to implementation of the tax transparency standards. In general, the relevance of the related (limited) statement in the Report is due to the fact that this is 15 years in the past at least doubtful.

Page 10, paragraph 55

The Liechtenstein authorities are of the view that the criticism expressed by the Independent Expert in this para. (and para. 60) is not specific to Liechtenstein, but refers generally to the international cooperation system.

With regard to Part IV of the report, “Debt, tax and illicit financial flows”, section C “International tax policy”, Liechtenstein makes the following remarks to:

Pages 10-11, paragraph 56

The different forms of Tax Agreements that Liechtenstein has concluded should be noted: As of November 2023, there were 23 Double Taxation Agreements and 27 Tax Information Exchange Agreements between Liechtenstein and other countries. Furthermore, through multilateral agreements the total number of tax information exchange relationships covers over 140 jurisdictions. A distinction needs to be made between DTA and other forms of (multilateral) Tax Agreements.

In the last sentence, reference is made to tax leaks from Liechtenstein and Switzerland. This reference is substantiated by a Forbes article from 2008, which is a considerable time in the past, especially when it comes to tax cooperation and all the steps taken since then. Against this background, the added value of this last sentence is unclear, as it neglects the impressive progress in tax cooperation in the past 16 years, as confirmed by various peer reviews. Although the authorities agree that context is important, they are also of the view, that these parts of the report tend to put higher emphasis on the historical context rather than recent actions and developments.

Page 11, paragraph 59

This para. does not adequately reflect Liechtenstein’s position on a UN Tax Convention. Liechtenstein is an observer to the UNTC. Liechtenstein cannot give preference to the OECD process, since the UN process has not been developed yet. State authorities consistently

pointed out that the current framework of the Inclusive Framework on BEPS, which covers over 140 countries, as well as the Global Forum on Transparency and Exchange of Information on Tax Matters, which covers over 170 countries already, is very inclusive and provide adequate fora for setting global tax transparency standards and for reviewing their efficiency in practice. From the perspective of a small jurisdiction with limited resources, it should be avoided to create duplication of standards and therefore of work. Liechtenstein has consistently emphasized this in various statements at the discussion in the UN.

Page 11, paragraph 60

Liechtenstein's position contained in official statements clearly point out the concern over a duplication of workstreams and instruments for tax transparency. Liechtenstein did not question the importance of international tax cooperation. On the contrary, in every statement it was pointed out that Liechtenstein fully recognizes the importance of international cooperation in combating illicit financial flows, eliminating tax evasion and promoting tax transparency, and its availability to contribute. Therefore, Liechtenstein agrees with the Independent Expert that international cooperation is an important consideration for Liechtenstein. The concrete actions of Liechtenstein to implement international cooperation underscore its clear commitment. However, for international cooperation work standards need to be clear and applied consistently. A renegotiation, reiteration or duplication of existing standards, while these existing standards are still applied, will very likely lead to legal uncertainty and competing standards. Liechtenstein would have welcomed, if its position would have been reflected in a more positive light and in line with its official statements.

With regard to Part IV of the report, “Debt, tax and illicit financial flows”, section D “Taxation of corporations”, Liechtenstein makes the following remarks to:

Page 12, paragraph 63

While the para. refers to (in the meantime deleted) information from the FMA website, Liechtenstein authorities have repeatedly indicated that this information (e.g. tax exemptions in the context of an IP box have been abolished, capital taxes for corporates are not common etc.) is outdated.

Page 12, paragraph 64

The law on the minimum taxation of large groups of companies (GloBe law) entered into force in January 2024. Therefore, Liechtenstein has fully implemented what was announced by the Government previously.

With regard to Part IV of the report, “Debt, tax and illicit financial flows”, section E “Money laundering”, Liechtenstein makes the following remarks to:

Page 12, paragraph 65

The statement by the State authorities is based on and supported by the outcome of the latest MONEYVAL Mutual Evaluation Report. While the para. mentions the recent audit of Liechtenstein's AML/CFT framework by MONEYVAL, a reference to the very positive result of the audit would have been welcomed. Liechtenstein's AML/CFT framework was audited for the fifth time in 2021/2022. The evaluation report published in June 2022 confirms Liechtenstein's targeted measures and high overall compliance and highlights the generally good understanding of risks, as well as the effective cooperation and coordination.⁴ The MONEYVAL report confirms that Liechtenstein has put in place a robust and comprehensive system to combat money laundering and terrorism financing. It also assesses

⁴ <https://www.coe.int/en/web/moneyval/-/moneyval-acknowledges-liechtenstein-s-progress-in-improving-measures-to-combat-money-laundering-and-financing-of-terrorism>.

the supervisory system as well suited and the applied processes as efficient and highlights the consistent, risk-oriented supervision by the FMA. The assessment reflects the high quality and the efforts Liechtenstein undertakes to fight money laundering. These results would have been worth mentioning in the report.

For many years, Liechtenstein has put particular significance to the fight against money laundering and terrorist financing, and in doing so follows the international standard of the Financial Action Task Force (FATF)⁵. As a member of the EEA, Liechtenstein implements the EU requirements in the area of money laundering and terrorist financing, including the EU Anti-Money Laundering Directive⁶ and the EU Funds Transfer Regulation.⁷

Page 12, paragraph 66

Liechtenstein has consistently relied on close cooperation of all national bodies responsible for the prevention and prosecution of ML/FT in a whole of government approach. Furthermore, Liechtenstein actively engages in cross-border cooperation both in the area of intelligence sharing and mutual legal assistance.

With regard to Part IV of the report, “Debt, tax and illicit financial flows”, section G “Trusts”, Liechtenstein makes the following remarks to:

Page 14, paragraph 71

In this para., different topics are presented in a way that could be misunderstood due to lack of detail. Thus, the authorities suggested a rewording of para. 71 which, unfortunately, was not taken into account by the Independent Expert in her report.

In particular, the following second sentence in the report is seen critically and incomprehensibly from Liechtenstein’s point of view: *“Extracts from the Register of Recorded Companies (so-called Commercial Register extracts) may be ordered at any time without the need to demonstrate an interest. The expert however was unable to access this data.”*

Art. 953 of the Persons and Companies Act (PGR) grants public access to all information and documents on which entries in the Commercial Register are based. This provision also applies to trusts that are registered with the Commercial Register. Accordingly, basic information on registered trusts, such as name, domicile, purpose, etc. can be obtained by the public with the Commercial Register. However, information and supporting documents regarding trusts not entered in the Commercial Register (so-called “deposited trusts”) may only be requested by the depositor (Art. 955a (1) PGR) and the law enforcement authorities, the Financial Intelligence Unit, the Financial Market Authority and the Fiscal Authority (Art. 955b (2) PGR). The latter authorities have direct access to all information and documents held by the Commercial Register in the electronic retrieval procedure, both regarding registered and deposited trusts. Even though there is no public access to information on deposited trusts, access by the competent authorities to all information and documents relating to trusts ensures that any cases of suspicion involving trusts can be investigated quickly and effectively by the competent authorities. Apart from this, it should also be noted that deposited trusts only account for around 3.8 % of all Liechtenstein trusts (as at the end of 2023). The vast majority of trusts are registered and the public has full access to their commercial register data.

For the sake of completeness, para 71. should read as follows:

“Art. 953 PGR grants public access to all information and documents on which entries in the Commercial Register are based. This provision also applies to trusts that are registered with the Commercial Register. Accordingly, basic information on registered trusts, such as name, domicile, purpose, etc. can be obtained by the public with the Commercial Register. However, information and supporting documents regarding trusts not entered in the Commercial Register (so-called “deposited trusts”) may only be requested by the depositor (Art. 955a (1) PGR) and the law enforcement authorities, the Financial Intelligence Unit, the

⁵ <https://www.fatf-gafi.org/>.

⁶ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018L0843>.

⁷ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R0847>

Financial Market Authority and the Fiscal Authority (Art. 955b (2) PGR). The latter authorities have direct access to all information and documents held by the Commercial Register in the electronic retrieval procedure, both regarding registered and deposited trusts. Even though there is no public access to information on deposited trusts, access by the competent authorities to all information and documents relating to trusts ensures that any cases of suspicion involving trusts can be investigated quickly and effectively by the competent authorities. Apart from this, it should also be noted that deposited trusts only account for around 3.8 % of all Liechtenstein trusts (as at the end of 2023). The majority of trusts are registered trusts to whose commercial register data the public has full access.

The Act on the Register of Beneficial Owners of Legal Entities⁸ was enacted in Liechtenstein to transpose the requirements of European legislation related to anti-money laundering and combating the financing of terrorism financing. The Register of Beneficial Owners of Legal Entities (BO Register) is maintained by the Office of Justice and contains beneficial ownership information. All domestic legal persons, companies and trusts as well as trusts and similar legal arrangements formed abroad (i) that are managed from or within Liechtenstein, or (ii) that are managed in a third country and for which a business relationship with a person subject to due diligence (e.g. bank, insurance company) has been established in Liechtenstein, or real estate has been purchased in Liechtenstein are obliged to enter beneficial ownership information in the BO Register.

According to Art. 13 VwbPG the Financial Intelligence Unit, the Financial Market Authority, the National Police, the Fiscal Authority, the Office of the Public Prosecutor, the Court of Justice, and the Liechtenstein Bar Association may without limitation access the beneficial owner data contained in the BO Register by retrieval procedure. This guarantees a comprehensive and unrestricted access for all competent authorities. Furthermore, banks and financial institutions, and domestic persons subject to due diligence are entitled to disclosure of beneficial owner data held in the BO Register. Moreover, third parties (natural and legal persons, civil society organisations) are also entitled to disclosure provided there is a legitimate interest.

In addition, it is pointed out that trustees, exercising their function on a professional basis, are required to apply for a license from the Financial Market Authority, based on the Law concerning Professional Trustees and Fiduciaries (Trustee Act). Accordingly, licensed trustees are members of the Liechtenstein Institute of Professional Trustees and Fiduciaries.”

Page 14, paragraph 73

The Liechtenstein Tax Act considers a trust for tax purposes as a Liechtenstein trust, if it is established under Liechtenstein law or has its effective place of management in Liechtenstein.

Page 14, paragraph 75

In the light of the explanations set out in para. 71, Liechtenstein does not share the Independent Expert’s view that “[...] there is no clarity if there is indeed access to this data.” In view of the information outlined in Liechtenstein’s comment on para. 71, the human right of access to information on trusts is indeed guaranteed.

With regard to Part V. of the report, “Positive Practices”, Liechtenstein makes the following remarks to:

Page 15, paragraph 80

In order to address a factual inaccuracy, it is important to note that the information is not only shared upon request, but also offered in good faith. The system works as follows: If a mutual legal assistance (MLA) request for the enforcement of a forfeiture judgement from abroad is made, the requesting state will be notified by either the Court of Justice or the Office of Justice after the enforcement has become final, with the information that an application can be made to the competent government for the sharing of the forfeited assets in accordance

⁸ <https://www.regierung.li/files/medienarchiv/952-8-20210607-VwPG.pdf>.

with Art. 253a of the Code of Criminal Procedure (CPC). If there is a domestic case of conviction based or non-conviction-based forfeiture in connection with assets originating from abroad, there is at least one MLA request to the country concerned to obtain evidence to prove that the assets originate from a criminal offence committed in this country. This country is therefore aware of the pending conviction based or non-conviction-based forfeiture proceedings in Liechtenstein and thus has the possibility to demand the return of forfeited assets originating from this country.⁹

With regard to Part VI of the report, “Conclusions and recommendations”, Liechtenstein makes the following remarks:

Liechtenstein thanks the Independent Expert for her recommendations. As mentioned above, the relevant authorities will thoroughly consider and examine them. Especially with regards to the recommendation in para. 94, Liechtenstein remains open and fully committed to sharing experiences, solutions and practices within the international community at all times.

⁹ The relevant legal basis is Art. 253a CPC.