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Liechtenstein

Professional Services Guide 2026

The specialist directory of private banks, fiduciary firms, foundation specialists, asset managers, and legal advisers operating in Liechtenstein — for UHNW individuals, family offices, and their professional advisers.

238	5,500+	CHF 500bn+	EEA
PROFILED FIRMS	FIRMS ACROSS 30+ JURISDICTIONS	CLIENT ASSETS	EU MARKET ACCESS

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ABOUT THIS GUIDE

The SearchOffshore Liechtenstein Guide

SearchOffshore is the specialist directory for offshore and international professional services, connecting UHNW individuals, family offices, and professional advisers with profiled firms across 30+ jurisdictions. This guide provides a structured overview of Liechtenstein as a leading European private wealth centre with a globally recognised reputation in fiduciary services, foundation law, and digital asset regulation.

It is designed as a starting point for conversations with qualified advisers — not a substitute for professional advice. All financial services activities in Liechtenstein require appropriate authorisation from the Financial Market Authority Liechtenstein (FMA). Liechtenstein's EEA membership provides EU market access, and its regulatory framework reflects the current state of European AML/CFT and financial services standards.

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SECTION 1

Liechtenstein: Jurisdiction Overview

The Principality of Liechtenstein is a small sovereign state located between Switzerland and Austria, with a population of approximately 40,000 and a land area of 160 square kilometres. Despite its size, Liechtenstein has developed a globally recognised reputation in private wealth management, fiduciary services, and asset protection structures, managing an estimated CHF 500 billion in client assets — a figure extraordinary relative to the jurisdiction's size, reflecting decades of investment in legal infrastructure, professional expertise, and political stability.

Liechtenstein is unique among traditional private wealth jurisdictions in being a member of the European Economic Area (EEA) while maintaining an independent tax and legal framework. This means a Liechtenstein-licensed bank or asset manager can provide services across the EU under EU regulatory passporting, while the tax treatment of Liechtenstein structures remains governed by Liechtenstein domestic law. The jurisdiction has also pioneered a comprehensive blockchain and digital asset regulatory framework through the Token and TT Service Providers Act (TVTG).

Key Facts

Status	Sovereign Principality; EEA member
Capital	Vaduz
Legal System	Civil Law (Persons and Companies Act — PGR)
Currency	Swiss Franc (CHF) — monetary union with Switzerland
Corporate Tax	12.5% on net income
Capital Gains Tax	Generally not applicable in most corporate contexts
Withholding Tax	Applicable in certain circumstances; treaty network available
Regulator	Financial Market Authority Liechtenstein (FMA)
Time Zone	CET (UTC+1) / CEST (UTC+2) in summer
Major Legislation	Persons and Companies Act (PGR), Due Diligence Act (SPG), Token and TT Service Providers Act (TVTG)

"Liechtenstein is selected primarily for wealth preservation, fiduciary sophistication, and legal stability — not for mass-market offshore structuring."

SECTION 2

Legal and Regulatory Framework

Liechtenstein operates under a civil law legal system with legislation specifically developed to support private wealth and fiduciary structures. The Persons and Companies Act (PGR) — in force since 1926 and regularly updated — provides the legal foundation for Liechtenstein's distinctive range of wealth structuring entities including foundations, trusts, establishments, and registered entities.

EEA Membership and EU Market Access

Liechtenstein is a member of the European Economic Area (EEA) — uniquely among traditional offshore jurisdictions — while maintaining an independent tax and legal framework. EEA membership provides Liechtenstein financial institutions access to EU financial market frameworks through passporting, including MiFID II, AIFMD, UCITS, and the EU AML Directives. Liechtenstein fiduciaries and trustees are among the most heavily regulated in Europe — the Due Diligence Act imposes comprehensive AML/CFT obligations calibrated specifically to the fiduciary sector's exposure to international wealth structures.

Tax Framework

Liechtenstein levies a flat 12.5% corporate income tax on net income. There is generally no capital gains tax for most corporate structures. Dividend withholding tax may apply in certain circumstances, though Liechtenstein's growing treaty network provides relief in many cases. For private foundations and trusts, the tax treatment depends on the specific structure, the activities conducted, and the tax residence of the beneficial owners — qualified tax advice is essential before establishing any structure.

Financial Market Authority (FMA)

The FMA is the integrated financial market regulator, supervising banks, insurance companies, investment firms, collective investment schemes, asset managers, pension funds, and fiduciary service providers. The FMA is a member of the European System of Financial Supervision and cooperates closely with EU and EEA regulators. FMA authorisation or registration is required for all regulated financial services activities in Liechtenstein.

SECTION 3

Corporate and Wealth Structures

Liechtenstein Foundation (Stiftung)

The Liechtenstein foundation is the jurisdiction's most internationally recognised wealth structuring vehicle. A foundation is an independent legal entity with no members or shareholders, governed by its deed and statutes, and administered by a board of directors. Foundations are used for wealth preservation across generations, succession planning, family governance frameworks, philanthropic arrangements, and asset protection. Liechtenstein foundation law is highly developed, providing flexibility in governance, beneficiary arrangements, and protector structures.

Liechtenstein Trust

Liechtenstein is unusual among civil law jurisdictions in formally recognising trust structures within its domestic legal framework, enabling trusts to be established under Liechtenstein law. The Liechtenstein trust may be used alongside or as an alternative to the foundation for international wealth holding, estate planning, and fiduciary arrangements. Liechtenstein fiduciaries administering trusts are subject to full FMA and Due Diligence Act obligations.

Establishment (Anstalt)

The Anstalt is a unique Liechtenstein entity that combines features of a company and a foundation. It has legal personality, may conduct commercial activities, and may have beneficiaries rather than shareholders. The Anstalt has been used for asset holding, commercial activities, and certain family wealth structures.

Holding Companies and Fund Structures

Liechtenstein companies — including AGs and GmbHs — are used for international holding arrangements, intellectual property holdings, and family office operations. The jurisdiction also supports regulated alternative investment funds under the AIFMD framework through the EEA. Liechtenstein's combination of EEA access, competitive tax rate, and sophisticated legal infrastructure makes it a credible location for family office platforms and multi-generational holding structures.

Registered Entity (RE)

The Registered Entity — introduced relatively recently — is a lighter-touch vehicle for straightforward holding and asset administration purposes. It is not permitted to conduct commercial activity with third parties and is commonly used as a simple holding structure within a broader family office arrangement.

SECTION 4

Key Service Categories

Wealth Management

Liechtenstein's private banking and wealth management sector is focused exclusively on UHNW clients, family offices, and international wealth structures. Liechtenstein banks — including LGT Bank (owned by the Princely House of Liechtenstein), Liechtensteinische Landesbank, Kaiser Partner, and VP Bank — are characterised by long-term relationship banking, discretionary portfolio management, and deep expertise in foundation and fiduciary-linked investment mandates. With 106 profiled wealth management firms, this is the largest service category in the Liechtenstein directory.

Trusts and Fiduciary Services

Foundation administration and fiduciary expertise is Liechtenstein's most globally recognised service category. Specialist firms provide foundation governance, trustee services, succession planning, family governance frameworks, and long-term asset administration. The close integration between fiduciary firms and private banks is a distinctive feature of the Liechtenstein ecosystem. Liechtenstein fiduciaries are subject to full FMA licensing and Due Diligence Act compliance obligations.

Law Firms

Specialist law firms advise on foundation law, trust law, succession planning, international tax coordination, and cross-border structuring. Liechtenstein legal counsel is often essential for foundation and fiduciary matters, and for the interaction of Liechtenstein structures with home-jurisdiction succession rules and forced heirship provisions across European and Middle Eastern legal systems.

Corporate Services

Corporate service providers offer entity formation, registered office, administration, and governance services for Liechtenstein foundations, trusts, holdings, and fund structures. Many corporate service providers in Liechtenstein are closely affiliated with fiduciary or legal practices.

Tax Advisors

Tax advisers assist with Liechtenstein corporate tax, the interaction of structures with home-jurisdiction tax obligations (particularly CFC rules, controlled foreign company provisions, and exit taxes), CRS/FATCA compliance analysis, and Pillar Two for qualifying multinational groups.

Accountancy Firms

Accounting and audit firms provide statutory compliance, financial reporting, and advisory services to foundations, trusts, banks, and corporate clients. Statutory audit is required for regulated entities and most Liechtenstein companies.

Fund Administration

Fund administrators service Liechtenstein-domiciled fund structures under the AIFMD framework, benefiting from EEA passporting for distribution across EU member states. Liechtenstein's fund ecosystem, while smaller than Luxembourg or Ireland, benefits from its EEA access and the jurisdiction's established track record in fiduciary administration.

SECTION 5

The Current Compliance Environment

Liechtenstein has significantly repositioned itself over the past twenty years from a jurisdiction associated with banking secrecy to one of Europe's most compliance-intensive private wealth centres. The transformation has been driven by sustained international pressure from the OECD, FATF, and the EU, and by Liechtenstein's own strategic decision to compete on regulatory quality and legal certainty rather than on confidentiality.

Due Diligence Act — The Foundation of AML Compliance

Liechtenstein's Due Diligence Act (SPG) is the cornerstone of its AML/CFT framework. The Act applies to all financial intermediaries operating in or from Liechtenstein — including banks, asset managers, fiduciaries, trustees, foundation administrators, lawyers, and accountants when providing financial services. Obligations include mandatory customer identification and verification, beneficial ownership identification for all legal entity clients, risk-based ongoing monitoring, and reporting of suspicious transactions to the Financial Intelligence Unit (FIU). The FMA conducts regular on-site inspections of financial intermediaries' due diligence systems and has increased enforcement activity in recent years.

CRS and Automatic Exchange

Liechtenstein participates in the OECD Common Reporting Standard and exchanges financial account information with over 100 partner jurisdictions. Liechtenstein financial institutions — including banks, asset managers, and fiduciary-administered structures — identify and report account information of foreign tax residents to the Liechtenstein Tax Administration for onward exchange. FATCA compliance is implemented through a Model 1 IGA with the United States.

Beneficial Ownership Requirements

Liechtenstein maintains a central register of beneficial ownership information for companies, foundations, trusts, and other legal entities registered in the jurisdiction. Consistent with its EEA membership, Liechtenstein has implemented beneficial ownership transparency requirements aligned with EU AML Directives. The current public access framework reflects the post-CJEU judgment position — access is restricted to competent authorities, obliged entities, and persons with legitimate interest pending further EU legislative development.

FATF Status

2000	FATF review of banking secrecy — engagement with Liechtenstein begins
2009	Liechtenstein Tax Information Exchange Agreement with key partners
2014	FATF Mutual Evaluation — satisfactory overall rating
2024	FATF Mutual Evaluation — reviewed under current standards; results published
Current	Not on FATF grey list — full CRS/FATCA participant

Current FATF and EU status should always be verified with qualified advisers at the time of planning.

SECTION 6

Regulatory Considerations for 2026

Liechtenstein's regulatory development in 2026 is shaped by three principal themes: the continued integration of EU regulatory standards through the EEA framework, the jurisdiction's pioneering position in blockchain and digital asset regulation through the TVTG, and the sustained growth in demand for multi-generational wealth structures from clients across Europe, the Middle East, and Asia.

TVTG — The Token and TT Service Providers Act

Liechtenstein enacted the Token and TT Service Providers Act (TVTG) in January 2020 — one of the world's first comprehensive legal frameworks for blockchain-based assets and tokenisation. The TVTG introduces the concept of the 'token' as a container for rights of any kind — property rights, claims, membership rights, intellectual property rights — that can be represented on a blockchain. This framework enables the legally certain tokenisation of real-world assets including real estate, investment funds, private equity interests, art, and collectibles. Token and TT service providers must be registered with or licensed by the FMA under the TVTG.

MiCA and TVTG Interaction

The EU Markets in Crypto-Assets Regulation (MiCA) came into full effect across EEA member states including Liechtenstein. The interaction between the TVTG framework and MiCA — which covers a broad range of crypto-asset service providers and issuers — is an active area of legal and regulatory development. Liechtenstein entities operating under the TVTG should obtain current advice on how MiCA obligations interact with existing TVTG registrations and licences.

Foundations in a Changing Transparency Environment

The Liechtenstein foundation remains the jurisdiction's most important wealth structuring tool, but advisers must brief clients on the evolving transparency environment. Beneficial ownership information for foundations is held in Liechtenstein's register and is accessible to competent authorities. CRS reporting means that assets held by foundations in Liechtenstein accounts are reported to the tax authorities of the beneficial owners' home jurisdictions. Foundations established for genuine succession planning, family governance, and philanthropy remain highly effective structures — but arrangements used primarily to conceal assets from home country tax authorities are not compliant and expose advisers and clients to significant legal and reputational risk.

EEA Regulatory Evolution

Liechtenstein's EEA membership means that major EU financial regulatory initiatives are incorporated into its legal framework through the EEA Joint Committee process. Key current EEA regulatory developments affecting Liechtenstein include AIFMD II — which introduces new delegation rules, liquidity management requirements, and loan origination fund provisions — the revised EU AML package including the proposed EU AML Authority (AMLA), and ongoing developments in ESG and sustainable finance disclosure under SFDR.

Global Minimum Tax

Liechtenstein has implemented Pillar Two through a Qualified Domestic Minimum Top-up Tax for multinational enterprise groups with revenues exceeding EUR 750 million. For the vast majority of Liechtenstein structures — private foundations, family trusts, private banking relationships, and investment vehicles — Pillar Two has limited direct impact. However, Liechtenstein holding companies and operating entities within qualifying multinational groups require specific Pillar Two analysis from qualified advisers.

Key Questions to Explore with a Qualified Adviser

1. Is a Liechtenstein foundation, trust, establishment, or corporate structure the most appropriate vehicle for the client's succession planning, asset protection, and governance objectives?
2. What are the beneficial ownership reporting obligations for the proposed structure, and which jurisdictions will receive this information through CRS?
3. Does the proposed structure involve tokenisation or digital assets under the TVTG framework, and if so, what FMA registration or licence is required?
4. What are the ongoing FMA and Due Diligence Act compliance obligations for the fiduciary administrator, and how will these be met?
5. How does the structure interact with the beneficial owner's home jurisdiction tax obligations, including any controlled foreign corporation rules or anti-avoidance provisions?
6. Have the EU/EEA regulatory implications of the proposed structure been assessed, including any AIFMD or MiFID II considerations?
7. For multi-generational structures, has the interaction between Liechtenstein foundation law and succession law in the beneficiaries' home jurisdictions been analysed?

SECTION 7

SearchOffshore Directory

SearchOffshore profiles 238 professional firms across 9 service categories in Liechtenstein. All profiled firms are either self-registered or sourced from public professional registers.

SERVICE CATEGORY	FIRMS	DIRECTORY
Wealth Management	106	View Listings
Law Firms	40	View Listings
Corporate Services	39	View Listings
Tax Advisors	29	View Listings
Accountancy Firms	23	View Listings
Trusts	21	View Listings
Fiduciary Services	21	View Listings
Notary	21	View Listings
Fund Administration	10	View Listings

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Scan to view the live directory · 238 firms · Updated 2026

SearchOffshore is the specialist directory connecting UHNW individuals, family offices and their advisers with professional firms across 30+ offshore jurisdictions.

Browse the Liechtenstein Directory

List Your Firm

SECTION 8

Important Notices and Disclaimer

General Disclaimer

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Accuracy and Currency

The offshore regulatory environment changes frequently. Information reflects the position as understood at the time of publication in May 2026 and may become outdated. Information should not be relied upon without independent professional verification. Always seek advice from qualified legal, tax, and financial professionals in all relevant jurisdictions before making any decisions relating to offshore structures, trusts, or jurisdictional choices.

No Endorsement or Verification

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No Solicitation

Nothing in this guide constitutes a solicitation or recommendation to establish any offshore structure, invest in any jurisdiction, or engage any particular service provider. Offshore and international financial structures involve complex legal, tax, and regulatory considerations that vary significantly by jurisdiction and individual circumstance. The consequences of incorrectly structured arrangements can be severe. SearchOffshore strongly encourages all users to obtain qualified professional advice in all relevant jurisdictions.

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