

Index

References are made to margin numbers.

A

Arbitration

- Agreement between the parties
 - Legal provisions and rules of law 44.19
 - Taking of evidence 44.20
- Amendment 44.3
- Arbitrability
 - Corporations 44.13
 - Family law matters 44.11
 - Financial claim 44.11
 - Foundations 44.15
 - Trusts 44.14
- Arbitration agreement 44.10
- Basic principles
 - Austrian Code of Civil Procedure 44.2
- Constitution
 - Jurisdiction 44.16
- Disputes between entrepreneurs and natural persons 44.26
- End of the arbitration proceedings
 - Reimbursement of costs 44.22
 - Remedies 44.23
- Labor disputes
 - Employment contract 44.26
- Liechtenstein Rules
 - Arbitral institution 44.31
 - Confidentiality 44.34
 - Model arbitration clauses 44.38
 - Procedural rules 44.32
- New York Convention
 - Recognition and enforcement of arbitral awards 44.7
- Ordinary court
 - Mutual legal assistance 44.18
- Recognition and declaration of enforceability
 - Foreign arbitral awards 44.25
- **Asset management companies**
 - Authorities and supervision
 - Annual audit reports 29.9
 - Business plan 29.15
 - Delegation 29.17
 - FMA 29.8
 - FMA Complaints Commission 29.10
 - Initial capital 29.12

- Investor compensation scheme 29.16
- Management body 29.13
- Powers 29.8
- Qualifying interest 29.15
- Registered domicile and head office 29.14
- Tied agents 29.18
- Basic principles
 - Asset management 29.4
 - Asset Management Act 29.1
 - Asset Management Ordinance 29.1
 - Investment advice 29.5
 - License 29.3
 - MiFID II 29.1
 - MiFIR 29.1
 - Portfolio management 29.5
- Cross-border activity
 - Freedom to provide services 29.28
- Single license principle 29.28
- Investor protection
 - Client complaints 29.25
 - Client profile 29.21
 - Conflicts of interest 29.25
 - Contractual duties of disclosure and information 29.22
- Eligible counterparty 29.20
- Inducements 29.23
- Non-professional client 29.20
- Product governance procedure 29.25
- Professional client 29.20
- Records 29.26
- Suitability declaration 29.21
- Suitability test 29.21
- Mutual administrative assistance
 - Mutual administrative assistance 29.29
- **Attorneys' Professional Code**
 - Attorney's activities
 - Associates 46.15
 - Code of Conduct for European Lawyers 46.19
 - Code of Professional Conduct 46.15, 46.19
 - Disciplinary proceedings 46.19
 - Due Diligence Act 46.16
 - Fees 46.20
 - List of associates 46.15

- Right to refuse to testify 46.18
- Basic principles
- Bar exam 46.4
- Domestic attorney acting in conjunction with the foreign attorney 46.6
- Free movement of services 46.3
- Lawyers' Act 46.1
- Liechtenstein Chamber of Lawyers (Liechtenstein Bar) 46.1
- List of attorneys 46.3
- List of established European attorneys 46.3
- Qualifying exam 46.5
- Service agent 46.6
- Tariffs for lawyers and legal agents 46.1
- Fiduciaries
- Act on Fiduciaries 46.23
- Extrajudicial conciliation board 46.26
- Fiduciary examination 46.23
- Financial Market Supervisory Authority 46.23, 46.25
- Liechtenstein Institute of Professional Trustees and Fiduciaries 46.29
- Professional ethics committee 46.24
- Law firms
- Law firms 46.11
- Vaduz Convention 46.12
- Local storage 31.7
- Trusted technology 31.7
- Trusted technology service providers 31.7
- Token
- Causal tradition 31.20
- Conditions under the law of enrichment 31.23
- Disposal 31.19
- Iustus titulus 31.20
- Modus 31.20
- Payment token 31.12
- Person in possession of the right of disposal 31.15
- Power of disposal 31.17
- Principle of abstraction 31.23
- Private key 31.15
- Public key 31.15
- Representation of rights 31.10
- Right to dispose 31.17
- Security token 31.12
- Substance over form 31.13
- Token 31.15
- Tokenization 31.11
- TT identifiers 31.10, 31.15
- TT key 31.15
- Utility token 31.12

B

Banks and Investment firms

- Authorities and supervisory law
- FMA Complaints Commission 25.7
- Guarantee 25.9
- Initial capital 25.8
- Licensing conditions 25.10
- Outsourcing 25.11
- Qualifying holding 25.12
- Banking secrecy
- Requirement to keep secret 25.16
- Basic principles
- Bankers Association 25.3
- Banking supervision 25.2
- Banks and Investment firms 25.1
- Client assets under management 25.6
- Conciliation board 25.3
- Freedom within the EEA
- Mutual administrative assistance 25.22
- Single license principle 25.20
- Investor protection
- Investor protection supervision 25.14

Blockchain

- Basic principles
- Blockchain 31.7

C

Capital market law

- Disclosure law
- Advance implementation 30.16
- AIFMG 30.17
- Disclosure Act 30.17
- Home member state 30.18
- IUG 30.17
- MiFID II 30.16
- MiFIR 30.16
- Obligation to notify 30.23
- Transparency Directive Amendment Directive 30.24
- Transparency obligations of issuers 30.25
- UCITSG 30.17
- Market abuse law
- Financial analyses 30.40
- Financial instruments 30.39
- FMA Complaints Commission 30.52
- Inside information 30.46
- Insider 30.44
- Insider trading 30.43
- Market manipulation 30.47
- Ordre public 30.51
- Supervised market 30.39

- Prospectus law
 - Frequent issuer 30.12
 - Initial Coin Offerings 30.15
 - Investor protection 30.9
 - Issuer 30.11
 - Obligation to produce a prospectus 30.10
 - Prospectuses 30.10
 - Prospectus Ordinance 30.15
 - SME prospectus 30.12
- Takeover law
 - Autonomous Liechtenstein law 30.34
 - Compulsory takeover offer 30.30
 - Restrictions on transferability 30.37
 - Sell-out right 30.36
 - Shareholder agreement 30.37
 - Squeeze-out right 30.35
 - Takeover Directive 2004/25/EC 30.27
 - Takeover offer 30.28
 - Target 30.28
 - Voluntary public takeover offer 30.31
- Trading venue Liechtenstein
 - Organized trading systems 30.7
 - Regulated market 30.7
 - Trading system 30.7

Commercial law

- Basic principles
- Carrier 36.12
- Commercial agent 36.5
- Commercial authority to act and power of representation 36.2
- Commercial broker 36.4
- Commercial transactions 36.7
- Commission agent 36.10
- Defaults in payment 36.8
- Freight forwarder 36.11
- Good faith 37.3
- Indemnity 36.6
- Notice of defects 36.9

Competition law

- Basic principles
- Business secret 37.4
- Consumer 37.3
- General Terms and Conditions 37.5

Consumer protection law

- Basic principles
- Conciliation board 32.65
- Consumer 32.51
- Consumer credit contract 32.60
- Contract concerning usage discounts 32.63
- Distance selling contract 32.61
- Door-to-door transaction 32.52
- Entrepreneur 32.51

- Financial service 32.62
- General terms and conditions 32.55
- Package tour 32.64
- Time sharing contract 32.63
- Warranty claims 32.57

D

Data protection law

- Basic principles
- Data Protection Act 51.4
- Data Protection Directive 51.1
- E-commerce 51.2
- GAP Act 51.5
- General Data Protection Regulation 51.3
- Competent or lead supervisory authorities
- One-stop-shop mechanism 51.51
- Data Protection Impact Assessment
- Data protection impact assessment 51.24
- Data protection officer
- Data Protection Authority 51.20
- General provisions
- Consent 51.16
- Controller 51.12
- Filing system 51.13
- Opening clauses 51.8
- Personal data 51.10
- Processing 51.11
- Processor 51.12
- Profiling 51.14
- Pseudonymization 51.15
- Transfer of personal data
- Adequacy decision 51.47
- Standard contractual clauses 51.47
- Video surveillance
- Video surveillance 51.50

Due Diligence Law

- Basic principles
- Automatic Exchange of Information in Tax Matters 21.7
- Common Reporting Standard 21.7
- Financial Intelligence Unit 21.2
- Financial Market Supervisory Authority 21.2
- Paper Trail 21.6
- Internal Organization
- Compliance officer 21.71
- Due diligence files 21.65
- Instruments of control and monitoring 21.68
- Investigating officer 21.72
- National Risk Analysis

- Banks and other financial institutions 21.103
 - Fiduciary sector 21.105
 - Obligation to report to the FIU
 - Asset freeze 21.61
 - Disclosure request 21.64
 - Prohibition of information 21.62
 - Protection of confidentiality 21.64
 - Release from any civil and criminal liability 21.63
 - Report on suspicious activities 21.58
 - Transaction 21.60
 - Written report to the FIU 21.58
 - Register of beneficial owners
 - Access 21.117
 - Beneficial owners 21.108
 - Control 21.112
 - Controls on a random basis 21.122
 - Data Protection Authority 21.123
 - Disclosure 21.118
 - Fishing expeditions 21.117
 - VwBP Commission 21.119
 - Scope of application
 - Due diligence standards 21.10
 - Lawyers and law firms 21.13
 - Members of tax consultancy professions 21.15
 - Service providers 21.12
 - Scope of due diligence
 - Beneficial owner 21.33
 - Beneficiaries 21.36
 - Business profile 21.41
 - Business relationship 21.21
 - Business relationships and transactions involving higher risks 21.45
 - Certificate of authentication 21.31
 - Complex structures and transactions 21.55
 - Corporate body 21.34
 - Cross-border correspondent banking relationships 21.54
 - Delegation 21.22
 - Discretionary beneficiaries 21.39
 - Documentation 21.19
 - Enhanced due diligence 21.52
 - Foundations 21.36
 - Identity 21.28
 - Internal control and supervisory measures 21.45
 - IT-bases systems 21.48
 - Legal entities organized on a discretionary basis 21.39
 - List of states with strategic deficiencies 21.22
 - Money laundering 21.43
 - Monitoring at a level commensurate with the risks involved 21.42
 - Organized crime 21.43
 - PEPs 21.53
 - Predicate offenses to money laundering 21.43
 - Register extract 21.31
 - Risk assessment 21.45
 - Risk-based approach 21.41
 - Simplified due diligence 21.49
 - Terrorist financing 21.43
 - Trusts 21.36
 - Supervision and control
 - Appeal 21.84
 - Auditor subject to special legislation 21.79
 - European Supervisory Authorities 21.89
 - Foreign financial market supervisory authorities 21.94
 - Information 21.90
 - Legally binding decisions 21.87
 - Ordinary inspections 21.79
 - Penal provisions 21.95
 - Publication 21.88
 - Reporting system 21.85
 - Special laws 21.93
 - Supervisory authorities 21.76
 - Supervisory measures 21.85
 - Violations 21.84
 - Whistleblowing system 21.85
- E**
- Economic crime law**
- Basic principles
 - Abetting 22.4
 - Accessory criminal laws 22.2
 - Aiding 22.4
 - Crimes and misdemeanors 22.2
 - Criminal record 22.2
 - Daily rate 22.1
 - Institution 22.3
 - Mitigating causes 22.4
 - Monetary fine 22.2
 - Preventive measure 22.3
 - Underlying law 22.1
 - Confidentiality
 - Banking secrecy 22.20
 - Business secrecy in insurance matters 22.20
 - Professional secrecy 22.19

- Confiscation, forfeiture, extended forfeiture, and deprivation orders
- - Confiscation 22.5
- - Deprivation order 22.5
- Criminal liability of legal persons
- - Corporate money penalty 22.10
- - Joint liability of legal persons 22.10
- - Liability of the legal person 22.9
- - Manging staff 22.9
- Criminal procedure law
- - Appeal 22.32, 22.35
- - Civil claimant 22.25
- - Conviction 22.34
- - Court of judge and a small jury 22.21
- - Defense counsel 22.27
- - Diversion 22.22
- - Infringements 22.35
- - Jury trial 22.21
- - Juvenile court 22.24
- - Out-of-court resolution 22.23
- - Power to grant pardon 22.34
- - Procedural relief 22.24
- - Prohibition of disposition 22.29
- - Public prosecutor 22.25
- - Revision 22.35
- - Right to refuse to testify 22.28
- - Service of an order 22.32, 22.35
- - Statutory requirement to be represented by an attorney 22.26
- - Subsidiary action 22.25
- - Summary order of punishment 22.35
- - Surrender 22.31
- - Testimony 22.28
- Money laundering, organized crime, and terrorist financing
- - Bribery 22.13
- - International agreements 22.15
- - Money laundering 22.18
- - Organized crime 22.18
- - Tax offenses 22.17
- - Terrorist financing 22.18
- Offenses against the property of another person
- - Active repentance 22.12
- - Acts of bankruptcy 22.12
- - Criminal breach of trust 22.11
- - Cybercrime 22.12
- - Favoring of a creditor 22.12
- - Fraud 22.12
- - Handling stolen goods 22.12
- - Misappropriation 22.12
- - Offenses against property 22.11
- - Prohibition of market abuse 22.12
- - Theft 22.12
- Electronic money institutions and payment institutions**
- Electronic money
- - Electronic money institutions 26.1
- Payment institutions
- - Payment services 26.2
- Establishment**
- Accounting
- - Business conducted in a commercial manner 8.48
- - Proper accounts 8.48
- - Statement of assets and liabilities 8.49
- Definition and legal characteristics
- - Commercial register 8.2
- Formation
- - Apostille 8.16
- - Authentication 8.16
- - Bank confirmation 8.11
- - Business conducted in a commercial manner 8.9
- - Certification of signature 8.16
- - Constitutive effect 8.13
- - Minimum capital 8.10
- - One founder 8.7
- Liability, responsibility and compulsory enforcement
- - Business judgement rule 8.26
- - Essential maintenance 8.24
- - Establishment's funds 8.20
- Organization and Participants
- - Art 180a PGR 8.36
- - Assignment 8.30
- - Auditor 8.42
- - Blank declaration of assignment 8.30
- - Bodies 8.28
- - Business management 8.38
- - Documentary evidence 8.29
- - Economic benefit 8.46
- - Establishment similar to a foundation 8.34
- - Establishment without founder's rights 8.34
- - Founder's rights 8.29
- - Legal presumption 8.33, 8.47
- - Representation 8.38
- - Representative 8.44
- - Sole beneficiary 8.33
- - Sole compulsory body 8.35
- - Supreme body 8.32
- Termination
- - in Liquidation 8.54

- Liquidation balance sheet 8.55
- Liquidation proceedings 8.52
- Notice to creditors 8.55
- Referral rules 8.57
- Removal 8.52
- Subsequent liquidation 8.56
- Trust enterprises 8.57
- Waiting period of six months 8.55

European company forms

- European Economic Interest Grouping
- Facilitating cross-border economic activity 12.9
- Further developments
- European Foundation 12.14
- European Private Company 12.13
- Societas Cooperativa Europaea
 - Conversion 12.12
- European Cooperative Society 12.11
- Merger 12.12
- Societas Europea
 - European company 12.3
 - Participation of employees 12.7
 - SE Statute 12.3
- Transfer of registered domicile 12.8

F

Financial Market Supervision

- European financial supervision
 - Banking supervision 24.11
 - FMA Communications 24.12
 - Guidelines 24.12
 - Implementing standards 24.12
 - Insurance supervision 24.11
 - Level 2 legal acts 24.12
 - Regulations 24.12
 - Regulatory standards 24.12
 - Securities supervision 24.11
- Financial Intelligence Unit
- Money laundering and terrorist financing 24.14
- Mutual administrative assistance 24.16
- Suspicious activity report 24.14
- Financial stability
 - European System of Financial Supervision 24.9
 - Systemic Risk Board 24.9
- Liechtenstein
 - Authority to issue orders 24.7
 - Chamber of Lawyers (Liechtenstein Bar) 24.3
- Direct supervision 24.6

- Financial Market Supervisory Authority 24.1
- FMA Complaints Commission 24.8
- Indirect supervision 24.6
- Organization 24.2
- Supervisory functions 24.4
- Supervisory instruments 24.6

Foundation

- Accounting
 - Accounting standards 9.101
- Audit Office
- Auditor 9.59
- Basic principles
- Legal definition 9.1
- Total revision of foundation law 9.4
- Beneficiaries
 - Beneficiary with a legal entitlement 9.71
 - Discretionary beneficiary 9.73
 - Information rights 9.78
 - Prospective beneficiary 9.72
 - Targets of the foundation's purpose 9.70
 - Ultimate beneficiary 9.74
- Controlling body and other bodies
 - Appointor 9.66
 - Collator 9.67
 - Controlling body 9.63
 - Protector 9.66
- Formation
 - Articles of association 9.20
 - Assets 9.18
 - By-laws 9.22
 - Declaration of foundation 9.16
 - Defect of the founder's intent 9.19
 - Donation 9.18
 - Fiduciary formation 9.17
 - Formation 9.15
 - Foundation capital 9.18
 - Foundation documents 9.20
 - Information to third parties 9.34
 - Interpretation 9.23
 - Letter of Wishes 9.25
 - Notification of amendment 9.32
 - Notification of formation 9.31
 - Official confirmation 9.33
 - Registration 9.27
 - Subsequent endowment 9.18
- Foundation council
 - Governing bodies 9.51
 - Liability of the members of the foundation council 9.57
- Foundation governance 9.83
- Cancellation of resolutions 9.87

- Dismissal of foundation bodies 9.87
- Foundation participants 9.87
- Foundation Supervisory Authority 9.84
- Foundation purpose
- Enterprise foundation 9.14
- Family foundation 9.13
- Foundation as an end in itself 9.14
- Holding foundation 9.14
- Maintenance foundation 9.13
- Private-benefit foundation 9.12
- Public-benefit foundation 9.11
- Foundation und Asset Protection
- Asset protection 9.92
- Creditors of beneficiaries 9.96
- Creditors of the founder 9.94
- Debts of the foundation vis-à-vis the creditors 9.93
- Enforcement privilege 9.97
- Segmented foundation 9.99
- Foundation und Law of succession
- Claims to supplement compulsory portions 9.89
- Heritable beneficial interest 9.88
- Founder and founder's rights
- De facto body 9.50
- Founder's rights 9.37, 9.41
- Mandate agreement 9.48
- Revocation of the declaration of foundation 9.39
- Right to make amendments 9.43
- Representative
- Representative 9.68
- Termination
- Conversion 9.110
- Counsel 9.111
- Dissolution 9.105
- Foundation splittings 9.110
- Liquidation proceedings 9.108
- Merger of foundations 9.110
- Removal 9.109
- Transfer of registered domicile 9.110
- Transitional provisions
- Legacy foundation 9.112
- Recovery 9.116
- Transitional notice 9.112
- Fundamentals**
- Constitutional principles
- Constitution 2.2
- Origin 2.1
- Courts and administration
- Case law 1.13
- European Economic Area
- Brexit 3.4
- Dublin Convention 3.28
- EEA Acquis 3.8
- EEA Coordination Unit 3.26
- EEA Council 3.25
- EEA Register 3.9
- EFTA Court 3.24
- EFTA state 3.6
- EFTA Surveillance Authority 3.24
- European Economic Area 3.1
- European Financial Supervisory Authorities 3.27
- Freedom of establishment 3.14
- Freedom of services 3.16
- Free movement of capital 3.17
- Free movement of goods 3.11
- Free movement of persons 3.15
- Passporting 3.16
- Prohibition of state aid 3.7, 3.19
- Schengen Agreement 3.28
- Foreign policy
- Council of Europe 2.15
- Diplomatic representation 2.16
- Honorary consulate 2.16
- International Court of Justice 2.15
- International Criminal Court 2.15
- United Nations 2.15
- World Trade Organization 2.15
- Government bodies
- Administrative Court 2.10
- Board of Appeal for Administrative Matters 2.8
- Constitutional Court 2.11
- Courts 2.9
- EFTA court 2.14
- European Court of Human Rights 2.14
- Government 2.8
- Judicial Appointments Commission 2.9
- Parliament 2.5
- Popular initiative 2.7
- Princely Court of Appeal 2.10
- Princely Court of Justice 2.10
- Princely Supreme Court 2.10
- Reigning Prince 2.4
- Right of referendum 2.7
- History of Liechtenstein Private Law
- Automatic reception 4.2
- National custom 4.1
- Key statistical data
- National accounts 2.22
- Statistical data 2.22
- Laws

- - Comments (Stellungnahme) 1.9
- - Consultation Report (Vernehmlassungsbericht) 1.10
- - EEA Register 1.7
- - Law Gazette 1.1
- - Official Gazette 1.5
- - Parliamentary inquiry (Kleine Anfrage) 1.11
- - Parliament protocol 1.10
- - Report and Motion (Bericht und Antrag) 1.9
- - Secondary European law 1.6
- - Swiss enactments 1.8
- - Systematic Collection of Liechtenstein Laws 1.2
- - Translations of Liechtenstein laws 1.4
- - References
- - Liechtensteinische Juristen-Zeitung (LJZ) 1.16
- - liechtenstein-journal 1.16
- - Relations with Switzerland
- - Swiss National Bank 2.20
- - Switzerland 2.18

Fund law

- - Alternative investment funds
- - AIF 27.27
- - AIFM 27.35, 27.37, 27.40, 27.42
- - Alternative investment fund managers 27.24
- - Auditor 27.31
- - Authorization of an AIFM 27.38
- - Authorization requirements 27.39
- - Authorization, tasks and obligations 27.26
- - Commencing business activities 27.37
- - Custodian 27.30
- - Freedom of establishment and freedom to provide services 27.43
- - Initial and minimum capital 27.40
- - Investment objects 27.27
- - Investment strategies 27.29
- - Legal forms 27.32
- - Marketing 27.25
- - Marketing notification 27.35
- - Marketing of AIFs to professional investors 27.36
- - Minimum assets of each AIF 27.34
- - Ongoing state supervision 27.31
- - Private placement 27.25
- - Reporting requirements 27.42
- - Sub-funds 27.27, 27.33
- - Basic principles

- - European Securities and Markets Authority 27.1
- - Undertakings for Collective Investment in Transferable Securities 27.1, 27.11
- - Investment undertakings
- - Auditor 27.53
- - Authorization 27.51
- - Commencing business activities 27.52
- - Investors 27.48
- - Legal forms 27.49
- - Management company 27.50
- - Supervision
- - Auditors 27.7
- - Authorization 27.6
- - Extra-judicial conciliation body 27.10
- - Freedom of establishment and freedom to provide services 27.8
- - Instruments of direct supervision 27.6
- - Investment funds
- - Licensing requirements 27.7
- - Management companies 27.6
- - Professional confidentiality 27.8
- - Register of Management Companies 27.9
- - State supervision 27.7
- - Sub-funds 27.7, 27.18
- - Undertakings for collective investment in transferable securities
- - Auditor 27.16
- - Authorization 27.14
- - Authorization requirements 27.21
- - Custodian 27.14
- - Custodians 27.18
- - Fund assets 27.13
- - Initial capital 27.21
- - Investment policy 27.20
- - Key information document 27.19
- - Key investor information 27.19
- - Legal forms of a UCITS 27.17
- - Management companies 27.11, 27.14
- - Ongoing state supervision 27.16
- - Prospectus 27.19
- - Public 27.12
- - Risk spreading 27.12
- - Single license principle 27.14
- - Societas Europea 27.17
- - Units 27.12

I

Insolvency law

- - Basic principles
- - Bankruptcies of foreign banks and insurers 43.7

- Bankruptcy Code 43.1
 - Bankruptcy proceedings 43.4
 - Commercial partnerships capable to become insolvent 43.9
 - Composition 43.1
 - Creditors' committee 43.6
 - Criminal offenses under insolvency law 43.8
 - Debt settlement procedure 43.4
 - Insolvency Code 43.2
 - Insolvency debtor 43.12
 - Insolvency law reform 43.2
 - Restructuring plan 43.4
 - Restructuring proceedings 43.4
 - Universality of insolvency proceedings 43.12
 - Conduct of insolvency proceedings
 - Creditors' committee 43.37
 - Hearing scheduled for the examination of the claims 43.31
 - Insufficiency of assets 43.39
 - Notification hearing 43.32
 - Order action and action for a specific declaration in insolvency proceedings 43.31
 - Proceedings for a levy on income 43.41
 - Proposal for distribution 43.40
 - Restructuring or payment plan 43.41
 - Restructuring plan 43.33
 - Revocatory action seeking annulment 43.36
 - Institution
 - Action for separation and recovery 43.26
 - Bankruptcy classes 43.28
 - Bankruptcy privilege 43.30
 - Ban on execution 43.25
 - Bar on litigation 43.25
 - Claims against the bankrupt estate 43.27
 - Claims for separate satisfaction of creditors 43.26
 - Claims in insolvency 43.27
 - Duty to file an insolvency application 43.17
 - Exception to attachment of the insolvency estate 43.29
 - Illiquidity 43.13
 - Insolvency administrator 43.23
 - Insolvency edict 43.18
 - Insolvency payment 43.24
 - Overindebtedness 43.13
 - Set-off between claims 43.24
 - Restructuring plan
 - Creditors entitled to separate satisfaction 43.49
 - Creditors entitled to a separation and recovery of assets 43.49
 - Claims against the bankrupt estate 43.49
 - Residual debt discharge 43.48
 - Restructuring plan hearing 43.44
 - Restructuring proceedings
 - Insolvency administrator 43.56
 - Restructuring administrator 43.56, 43.60
 - Self-administration 43.56
 - Special provisions for natural persons
 - Debt settlement procedure 43.64
 - Payment plan 43.68
 - Proceedings for a levy on income 43.69
 - Residual debt discharge 43.74
 - Restructuring plan 43.67
 - Self-administration 43.64
- Insurance law**
- Basic principles
 - Building insurance 28.10
 - Compulsory insurances 28.8
 - Compulsory liability insurance 28.10
 - Insurance undertakings 28.4
 - Liechtenstein Insurance Association 28.7
 - Liechtenstein Insurance Brokers Association 28.7
 - Social security system 28.9
 - Insurance contract law
 - Choice of law 28.78
 - Premium 28.71
 - Significant increase in risk 28.72
 - Terms and conditions of insurance 28.70
 - Insurance distribution
 - Ancillary insurance intermediaries 28.59
 - Client information obligations 28.63
 - Confidentiality 28.66
 - Insurance intermediaries 28.56, 28.59
 - Insurance investment products 28.63
 - Insurance undertakings offering direct insurance 28.59
 - Reinsurance intermediaries 28.60
 - Reinsurance undertakings selling direct insurance 28.60
 - Rules of conduct and information obligations 28.62
 - Target market 28.64
 - Insurance supervisory law
 - Actuary 28.31
 - Business activity 28.40
 - Capital base 28.45

- Capital requirements, governance and reporting 28.45
- Due Diligence Law 28.24
- European passport 28.49
- External auditors under special legislation 28.30
- Governance 28.32
- Group 28.44
- Home country control principle 28.54
- Insurance activities 28.26
- Key functions 28.29
- Legal form 28.28
- License 28.26
- License application 28.27, 28.30
- License fee 28.38
- Licensing procedure 28.36
- Minimum capital requirement 28.46
- Outsourcing 28.28
- Preliminary application 28.36
- Qualifying holding 28.33
- Single license principle 28.50
- Solvency capital requirement 28.46
- Solvency II Directive 28.45
- Types of insurance
 - Direct insurance 28.11
 - Life insurance 28.11
 - Non-life insurance 28.11
 - Reinsurance 28.11

International Civil Procedure Law

- International jurisdiction
 - Domestic jurisdiction 45.1
 - Jurisdiction agreement 45.6
 - Jurisdiction based on assets 45.5
 - Place of general jurisdiction 45.4
 - Princely Court of Justice's competence in probate matters 45.10
 - Prorogation 45.6
- International mutual legal assistance
 - Electronic address for service 45.16
 - Mutual legal assistance in civil matters 45.12
- Service of foreign regulatory documents in Liechtenstein 45.15
- Service of official documents on persons abroad 45.14
- Recognition and enforcement of foreign court decisions
 - Bilateral enforcement agreements 45.19
 - Judicial vitiation of objection to enforcement 45.22
- Multilateral enforcement agreements 45.17

International Law of succession

- Basic principles
 - Action to compel the testamentary heirs to pay out the compulsory portion in full 40.6
 - Claims to a compulsory portion 40.2
 - Hague Convention on the Conflicts of Laws relating to the Form of Testamentary Dispositions 40.7
 - Law governing succession 40.4
 - Legal succession causa mortis 40.1
 - Nationality 40.1
 - Ordre public 40.4
 - Person holding multiple nationalities 40.2
 - Testamentary disposition 40.7
 - Testator's choice of law (professio iuris) 40.1

International Persons and Companies Law

- Company's articles of association
 - Formation or incorporation theory 13.1
 - Protection of legitimate expectations 13.2
 - Real seat theory 13.1
 - Trust statute 13.4
- Recognition of legal entities abroad
 - Competition of company law systems 13.10
 - Freedom of establishment 13.9
 - Prohibition of entailed estates 13.11
- Transfer of registered domicile
 - Change in the legal form 13.22
 - Conversion law 13.22

L

Law of Civil Procedure

- Contentious civil proceedings
 - Appeal 41.9
 - Appeal of the decision on the "Rekurs" appeal 41.13
 - Debt collection procedure 41.19
 - Individual appeal 41.17
 - Limited permission for novation 41.10
 - Prohibition of novation 41.10, 41.12
 - "Rekurs" appeal 41.11
 - Res iudicata reservation 41.14
 - "Rekurs" appeal 41.12
 - Security for legal costs 41.6
 - Summary proceedings 41.20
- Miscellaneous
 - Individual application 41.39
 - Legal aid 41.31
 - Payment of the costs incurred in legal proceedings 41.30
 - Security for legal costs 41.35

- - Statutory requirement to be represented by an attorney 41.39
- Non-contentious proceedings
- - Appeal of the decision on the "Rekurs" appeal 41.28
- - Judicial vacation 41.26
- - Principle of investigation 41.21
- - "Rekurs" appeal 41.26
- Law of contracts**
- Basic principles
- - Declaration of mutual intent 32.3
- - Freedom of contract 32.4
- - Freedom of form 32.5
- - Law of contracts 32.1
- Default
- - Contracts for the performance of continuing obligations 32.6
- - Contracts for the performance of one-time obligations 32.6
- - Creditor's default 32.9
- - Damage due to delay 32.8
- - Expectation damage 32.8
- - Interest on arrears 32.7
- - Price risk 32.6
- - Subjective default 32.8
- Types of contracts
- - Accessoriness 32.35
- - Appointer 32.21
- - CISG 32.19
- - Collective bargaining agreements 32.32
- - Concurrently 32.18
- - Contract for work 32.23
- - Contract of donation 32.33
- - Contract of suretyship 32.35
- - Credit contract 32.34
- - Credit purchase 32.34
- - Dismissal 32.30
- - Doing something for somebody else 32.20
- - Employment contract 32.25
- - Fiduciary contract 32.22
- - Guarantee agreement 32.36
- - Guarantee by way of security for a third party's performance 32.37
- - Holder of authority 32.21
- - Loan contract 32.34
- - Mandate 32.20
- - Mandate agreement 32.22
- - Mandator 32.21
- - Mandators 32.21
- - Non-compete clause 32.31
- - Power of attorney 32.20
- - Price risk 32.17, 32.24
- - Sales contract 32.17
- - Termination by the employer 32.29
- - Theory of spheres of responsibility 32.24
- Warranty
- - As-is purchase 32.16
- - Consequential harm caused by the defect 32.15
- - Damages 32.15
- - Dealer's recourse against its supplier 32.14
- - Defects in the object itself 32.10
- - Defects in title 32.10
- - Defense of defectiveness 32.14
- - Delivery 32.10
- - Notice of a defect 32.14
- - Obvious defect 32.16
- - Rights under warranty 32.11
- Law of damages**
- Basic principles
- - Adequacy 32.41
- - Causality 32.41
- - Causal liability 32.47
- - Context of unlawfulness 32.42
- - Damage 32.40
- - Fault 32.43
- - Fault liability 32.39
- - Grounds for attribution 32.38
- - Limitation period 32.50
- - Liquidated damages 32.46
- - Lost profit 32.46
- - Product liability 32.49
- - Public liability 32.48
- - Restitution in kind 32.46
- - Unlawfulness 32.42
- - Vicarious liability 32.44
- Law of execution**
- Compulsory enforcement in the narrow sense
- - Action for separation of assets 42.5
- - Action opposing the claim 42.5
- - Appeal 42.5
- - Enforceable instrument 42.2
- - Execution levied on claims 42.8
- - Execution stayed 42.6
- - Execution to bring about acts or forbearances 42.11
- - Impugnation action opposing enforceability 42.5
- - Law of compulsory enforcement 42.1
- - Means of execution 42.7
- - Prohibition of novation 42.5
- Temporary injunctions
- - Interim injunction 42.15

- Justification procedure 42.24
- Mandatory injunction 42.15, 42.19
- Objection 42.25
- Prohibition of novation 42.25
- "Rekurs" appeal 42.25
- Superprovisional order 42.15
- Law of Industrial or Intellectual Property**
- Copyrights and related neighboring rights
- Copyright 47.20
- Neighboring rights 47.21
- Performing rights societies 47.22
- Resale right 47.20
- Semiconductor Chip Protection Act 47.23
- Designs
- Community design 47.19
- Computer program 47.16
- Design 47.17
- Designs made under contract 47.18
- Hague Union 47.19
- Service designs 47.18
- Patents
- Inventions 47.5
- Inventions made under contract 47.6
- Patent Protection Treaty with Switzerland 47.1
- Patents 47.5
- Service inventions 47.6
- Trademarks and indications of source
- Collective trademark 47.11
- Guarantee trademark 47.11
- Indications of source 47.13
- Priority 47.10
- Trademarks 47.7
- Law of property**
- Basic principles
- Easements, real burdens and liens 33.1
- Land register 33.1
- Liechtenstein Land Register Ordinance 33.1
- Possession 33.1, 33.2
- Principle of numerus clausus 33.2
- Principle of public disclosure 33.2
- Rights in rem 33.2
- Thing 33.1
- Limited rights in rem
- Adverse possession 33.13
- Agreements on forfeiture 33.17
- Assignment by way of security 33.18, 33.30
- Assumption of the debt 33.25
- Bankruptcy or liquidation proceedings 33.34
- Bearer securities 33.28
- Builder's lien 33.23
- Building 33.15
- Building right 33.15
- Cash collateral 33.33
- Change in creditor 33.24
- Change in ownership 33.24
- Chattel mortgage 33.18, 33.27
- Claim assignment 33.22
- Close-out netting 33.35
- Compulsory legal enforcement 33.17
- Credit claims 33.33
- Easement of habitation 33.15
- Easements 33.12, 33.13
- Endorsement 33.28
- Escrow 33.26
- Escrow agent 33.30
- Fiduciary legal transaction 33.27
- Financial instruments 33.33
- Forfeiture clause 33.26
- Instruments to order 33.28
- Land register 33.15
- Law on liens 33.17
- Liens 33.12
- Mortgage 33.19
- Mortgage certificate 33.24
- Netting 33.35
- Non-genuine loan 33.27
- Novation 33.25
- Pawn 33.26
- Pedestrian and vehicular rights of way 33.13
- Personal servitudes 33.14
- Pledge agreement 33.17
- Pledges of movable property 33.18
- Pledges on real property 33.18
- Principle of accession 33.15
- Principle of pawning 33.26
- Prohibition of forfeiture 33.34
- Real and personal servitudes 33.13
- Real burden certificates 33.24
- Real burdens 33.12, 33.16
- Real obligation 33.23
- Registered mortgage certificate 33.24
- Registered shares 33.28
- Reorganization proceedings 33.34
- Security 33.25
- Security deposit 33.30
- Security or realization right 33.12
- Servitudes 33.12
- Tenant 33.31
- Usufruct 33.14
- Possession and land register

- Action for recovery of possession 33.40
- Action for trespass 33.40
- Action to have the land register corrected 33.44
- Annotation 33.42
- Bona fida acquirer 33.41
- Constructive possession 33.38
- Daily register 33.42
- In good faith 33.44
- Land Register Ordinance 33.42
- Main book 33.42
- Negative reliance on public disclosure 33.44
- Positive reliance on registered facts 33.44
- Principle of the presumption of the accuracy of the contents of the land register 33.44
- Priority notice 33.42
- Protection of possession 33.40
- Protection of the right of possession 33.41, 33.44
- Usufruct 33.38
- Property
 - Adverse possession 33.4, 33.8
 - Appurtenances 33.4
 - Buildings 33.4
 - Community of property between spouses 33.11
 - Condominium 33.10
 - Co-ownership 33.9
 - Damages 33.5
 - Joint ownership 33.11
 - Movable objects 33.4
 - Movable tangible objects 33.6
 - Partnerships 33.11
 - Real property 33.4
 - Reservation of title 33.7
 - Right of pre-emption, right to repurchase, and purchase rights 33.5
 - Rights under the law concerning the respective interests of neighbors 33.5
 - Special right of use 33.10
 - Undivided joint title 33.11
 - Use and management regulations 33.9
- Law on Foreign Nationals**
 - Basic principles
 - Foreigners Act 50.2
 - Free Movement of Persons Act 50.2
 - Free Movement of Persons Ordinance 50.2
 - Cross-border commuter activity
 - Confirmation of registration of cross-border commuter activity 50.17
 - Cross-border commuter permit 50.17
 - Cross-border provision of services
 - Cross-border provision of services 50.18
 - EEA nationals and Swiss nationals staying in Liechtenstein
 - Establishment permit 50.8
 - Green Card Lottery 50.10
 - Lottery-type procedure 50.10
 - Permanent residence permit 50.8
 - Permit for short-term stay 50.8
 - Permit in letter format 50.8
 - Permits concerning the cross-border provision of services 50.8
 - Residence permit 50.8
 - Subsequent immigration of family 50.11
 - Staying in Liechtenstein
 - Immigration policy 50.5
 - Stay 50.5
- Law on Real Estate Transactions**
 - Basic principles
 - Acquisition of land 48.6
 - Act on Real Estate Transactions 48.1
 - Registration 48.5
- Law relating to persons and family law**
 - Guardianship, custodial guardianship and appointment of an administrator
 - Administrator 34.28
 - Custodial guardian 34.26
 - Enduring power of attorney 34.27
 - Guardian 34.25
 - Law of parents and children
 - Adoption 34.23
 - Custody 34.18
 - Family name 34.22
 - Maintenance 34.20
 - Paternity 34.21
 - Private foster care relationship 34.24
 - Law of succession
 - Bequest 35.20
 - Contract of inheritance 35.4
 - De facto partnership 35.7
 - Devolution of the estate 35.33
 - Disclaimer 35.34
 - Disinheritance 35.30
 - Emergency will 35.16
 - Escheat 35.3
 - Extra compulsory share 35.26
 - Forced heirship 35.23
 - Hereditary title 35.3
 - Illegitimate children 35.21
 - Intestate succession 35.21
 - Legacy 35.20
 - Public will 35.17

- Reduction of the claim to a compulsory portion 35.23
- Registered partner 35.24
- Renunciation of future inheritance 35.32
- Right to take the bona vacantia 35.3
- Spouse 35.24
- Substitution 35.10
- Will 35.10
- Law relating to persons
- Capacity to act 34.2, 34.4
- Legal capacity 34.1
- Legal capacity of legal persons 34.4
- Liability for torts 34.3
- Living will 34.8
- Personal rights 34.5
- Matrimonial law
- Action for divorce 34.13
- Assets exclusively owned by one of the spouses 34.15
- Civil marriage 34.9
- Conjugal community 34.10
- Decree of nullity 34.12
- Divorce upon a joint petition of the spouses 34.13
- Marriage contract 34.14
- Separation of goods 34.11
- Separation of the marriage 34.13

Limited liability company

- Basic principles
- Number of limited liability companies registered 6.2
- Revision of the GmbH law 6.1
- Changes
- Abolition of the liability of members 6.14
- Acquisition of equity capital contributions on the basis of inheritance, division of estate or marital property law 6.29
- Co-member 6.27
- Documentary evidence 6.20
- Equity capital contributions 6.20
- Full payment 6.12
- Imputed liability 6.16
- Liability privilege 6.15
- Minimum equity capital 6.11
- Personality-based structure 6.19
- Risk of members 6.18
- Simplified procedure 6.8
- Singular succession 6.24
- Transferability of equity capital contributions 6.19
- Unit ledger 6.21

- Violation of the prohibition of the return of contributions 6.15
- Term and origin
- Company agreement 6.6
- Documentary evidence 6.5
- Entry in the commercial register 6.6
- Equity capital contributions 6.5
- Legal person with its own legal personality 6.3

M

Mutual legal assistance in criminal matters

- Acts of legal assistance for foreign authorities
- Agreements 23.9
- Appeal 23.19
- Attorney General 23.23
- Civil forfeiture 23.23
- Criminal forfeiture 23.23
- Fact finding expeditions 23.14
- Fiscal offenses 23.13
- Fishing expeditions 23.14
- Forfeiture 23.7
- Hardship clause 23.20
- Inspection of files 23.18
- Lodging an appeal 23.17
- Objects or documents 23.14
- Office of Justice 23.23
- Official dealings 23.16
- Ordre public 23.14
- Parties concerned 23.16
- Principle of dual criminality 23.13
- Principle of trust under international law 23.8
- Seizure 23.19
- Service 23.13
- Specialty 23.14
- Spontaneous mutual legal assistance 23.15
- USA 23.21
- Basic principles
- Ancillary mutual legal assistance 23.1
- Enforcement 23.1
- Extradition 23.1
- Transit 23.1
- Extradition
- Appeal 23.6
- European arrest warrant 23.4
- Fiscal reservation 23.5
- Request for extradition 23.6
- Simplified extradition 23.6
- Spontaneous mutual legal assistance 23.6
- International sanctions
- Coercive measures 23.26

- Violations of any sanctions regulations 23.27

N

Nationality law

- Basic principles
- Citizenship Act 49.1
- Citizenship Documents Act 49.1
- Honorary citizenship 49.2
- Municipalities Act 49.2
- Passport 49.1

Notaries

- General rights and duties
- Full proof 52.7
- Honorary citizenship 52.9
- Independent and impartial exercise of profession 52.8
- Information 52.10
- Notarial stamp 52.11
- Office 52.11
- Prohibited, suspicious, bogus transactions 52.9
- Public deeds 52.7
- Reputation 52.9
- Secrecy 52.10
- Notarial services
- Attestation 52.16
- Benefit 52.21
- Executive 52.21
- General procedure 52.17
- Identity of the parties 52.19
- Legal advice 52.21
- Legal content 52.18
- Limited field of activity 52.13
- No notarization requirement 52.14
- Notarial deeds expressly designated as such 52.22
- Null and void 52.21
- Public official 52.13
- Refusal of certification 52.20
- Signing the deed 52.23
- Special procedure 52.17
- Professional license
- European attorneys commissioned as notaries 52.5

P

Persons and Companies Law

- Basic principles
- ADHGB 5.2
- Art 180a PGR
- European Company 5.15
- European Cooperative Society 5.15

- European Economic Area 5.11
- European Economic Interest Grouping 5.15
- General Civil Code 5.1
- Incorporation principle 5.10
- PGR 5.3
- Commercial register
- Board of Appeal for Administrative Matters 5.47
- Legitimate interest 5.46
- Office of Justice 5.47
- Presentation 5.47
- Public credence 5.44
- Persons and Companies Act
- Activities carried out on a commercial basis 5.27
- Act on Trust Enterprises 5.16
- Business license 5.28
- Foundation law 5.21
- Qualified trade 5.29
- Simple trade 5.29
- Total revision 5.21
- Taxation
- 180a person 5.39
- Incorporation theory 5.32
- Private Asset Structure 5.35

Private International Law

- General part
- Choice of law 38.7
- Formal requirement 38.9
- Global reference 38.3
- Law of the conflict of laws 38.1
- Mandatory rules 38.5
- Negative ordre public 38.5
- Personal statute 38.6
- Reference to domestic law under the exclusion of conflict of laws rules 38.3
- Reservation clause 38.5
- Special part
- Assumption of validity 39.10
- Characteristic performance 39.12
- Conflict of laws provisions of the law of avoidance 39.17
- Law governing the contract 39.15
- Laws of the country where the behavior causing the damage took place (locus actus principle) 39.15
- Laws of the place where the property in question is situated (lex rei sitae) 39.8

Public company limited by shares

- Accounting
- Account books 7.88

- Annual report 7.93
- Balance sheet 7.92
- Financial statement 7.93
- IAS 7.97
- IASB 7.97
- IFRS 7.97
- Income statement 7.92
- Inventory 7.88
- Obligated to keep proper accounts 7.89
- Branches
- Branch of a foreign legal person in Liechtenstein 7.85
- Legal personality 7.83
- Obligation for branches to be registered 7.86
- Formation
- Certification 7.7
- Constitutive effect 7.5
- Public document 7.10
- Simultaneous Formation
- Successive Formation 7.9
- Two founders 7.5
- Liability and responsibility
- Business judgement rule 7.60
- Injured company 7.59
- Liable 7.56
- Responsibility 7.57
- Organization
- Art 180a PGR 7.70
- Auditor 7.62, 7.79
- Board of directors 7.62
- Business management 7.72
- Circular resolution 7.76
- Extraordinary general meeting 7.65
- General meeting 7.62
- Monistic system 7.70
- Ordinary general meeting 7.65
- Presumption of competence 7.72
- Qualified majority 7.67
- Rejection of the ultra vires doctrine 7.72
- Representation 7.72
- Representative 7.81
- Simple majority of votes 7.67, 7.75
- Supreme body 7.63
- Universal general meeting 7.66
- Voidability action 7.68
- Registration
- Authentication 7.14
- Company index of the commercial register 7.15
- Supporting documents 7.13
- Reorganizations
- Conversion 7.111
- Merger 7.101
- Merger by acquisition 7.102
- Merger by consolidation 7.103
- Merger plan 7.104
- Qualified majority 7.105
- Split 7.109
- Split-off 7.110
- Split-up 7.110
- Transfer of the registered domicile 7.113
- Restrictions on transferability
- Consent 7.35
- Reasons for refusal 7.36
- Refused for important reasons 7.37
- Share
- Acquisition of own shares 7.33
- Bearer share 7.22, 7.24
- Custodian 7.24
- Different types of shares 7.21
- Endorsement 7.26
- Fixed share 7.19
- Free share 7.29
- Nominal value 7.19
- Non-par value share 7.20
- Order securities 7.26
- Ordinary share 7.27
- Participation certificate 7.30
- Pledged for collateral purposes 7.31
- Preference share 7.27
- Quotas 7.20
- Register 7.24
- Registered share 7.22, 7.26
- Share register 7.26
- Transfer of ownership by way of security 7.31
- Voting right 7.30
- Share capital
- Authorized capital 7.49
- Bank confirmation 7.46
- Conditional capital increase 7.50
- Constitutive capital reduction 7.51
- Conversion or option rights 7.50
- Expert report 7.46
- Minimum capital 7.46
- Notice to creditors 7.52
- Ordinary capital increase 7.48
- Simplified capital reduction 7.51
- Subscription right 7.53
- Shareholder Agreements
- Drag-along rights 7.43
- Dual nexus of obligations 7.42
- Effect between the contracting parties 7.45

- Effect vis-à-vis everyone 7.45
 - Freedom of contract 7.41
 - Pre-emptive rights 7.43
 - Private autonomy 7.43
 - Requirement of prior consent 7.44
 - Tag-along rights 7.43
 - Voting agreement 7.40
 - Termination
 - Consent to removal 7.120
 - in Liquidation 7.118
 - Liquidation proceedings 7.114
 - Notice to creditors 7.119
 - Opening liquidation balance sheet 7.119
 - Reason for dissolution 7.114
 - Removal 7.114
 - Subsequent liquidation 7.121
 - Waiting period of six months 7.119
- T**
- Tax law**
- Criminal offenses
 - Fiscal offenses 19.2
 - Law relating to fiscal offenses 19.1
 - Tax evasion 19.3
 - Customs law 14.2
 - Flat-rate taxation
 - Tax based on expenditure 16.20
 - Formation tax
 - Stamp duty 15.30
 - Inheritance or gift tax
 - Duty of disclosure 16.19
 - Gifts, inheritances, bequests, endowments 16.19
 - Interest deduction on equity
 - Borrowings 15.14
 - Capital contributions 15.19
 - Equity 15.14
 - ROE scenarios 15.21
 - Mutual legal and mutual administrative assistance
 - Ancillary mutual assistance 20.6
 - Anti-Fraud Treaty 20.17
 - Automatic exchange of information 20.25
 - Bilateral agreements 20.18
 - Convention on Mutual Administrative Assistance 20.24
 - Delegated prosecution 20.6
 - Double Taxation Agreements 20.20
 - Enforcement of foreign criminal judgments 20.6
 - Exchange information on request 20.25
 - Exchange of country-by-country reports 20.36
 - Exchange of Financial Account Information 20.33
 - Extradition 20.6
 - Fiscal reservation 20.9
 - Fishing expedition 20.28
 - Legal basis 20.27
 - Mutual administrative assistance 20.2
 - Mutual Assistance Directive 20.22
 - Mutual legal assistance 20.1
 - Predicate offenses to money laundering 20.10
 - Prior notification 20.29
 - Schengen Acquis 20.12
 - Spontaneous exchange of information 20.25, 20.38
 - Tax evasion 20.15
 - Tax fraud 20.15
 - Tax Information Exchange Agreements 20.20
 - Tax ruling 20.39
 - Natural persons
 - Exemptions 16.8
 - Habitual abode 16.2
 - Income tax 16.1
 - Matrimony 16.6
 - Registered civil union 16.6
 - Residence 16.2
 - Objective tax liability
 - Abuse provisions 15.7
 - Capital gains 15.5, 15.12
 - Corporate earnings tax rate 15.3
 - Low rate of taxation 15.10
 - Passive (unearned) income 15.11
 - Profit share (dividend) 15.5
 - Personal tax liability
 - Liable to tax without restriction 15.1
 - Limited tax liability 15.2
 - Private Asset Structure
 - Private wealth management company 15.22
 - PVS (PAS) taxation 15.27
 - Subsidiary 15.26
 - Tax privilege 15.23
 - Sources of law
 - Administrative appeal 14.4
 - Appeal 14.4
 - Double taxation 14.11
 - FATCA Agreement 14.13
 - (Swiss) Federal Customs Administration 14.9

- Tax administration 14.4
- Stamp duties
- Debentures and shares 18.9
- Exempt investor 18.15
- Exemption 18.7
- Legal transactions 18.1
- Market value 18.8
- Participation rights 18.4
- Premium payment 18.20
- Registration 18.17
- Securities trader 18.9
- Tax on insurance premiums 18.3
- Tax on the issue of securities 18.3
- Tax on turnover 18.3, 18.9
- Transfer of ownership 18.9
- Tax calculation
 - Basis for assessment of tax 16.17
 - Municipal tax surcharge 16.18
- Tax evasion
 - Back tax 19.4
 - Tax penalty 19.4
- Tax fraud
- Custodial sentence 19.6
- Trusts
 - Endowments of assets with no legal personality 15.29
- Trusts or foundations
 - Beneficiaries 16.12
 - Irrevocable foundations, trusts and establishments 16.11
 - Revocable foundations, trusts and establishments 16.10
 - Taxation of endowments 16.13
- Value Added Tax
 - Acquisition tax 17.4
 - Criminal provisions relating to VAT 17.22
 - Domestic tax 17.4
 - Import tax 17.14
 - Sale of goods 17.3
 - Self-assessment 17.13
 - Services 17.3
 - Supplies exempt from value-added tax 17.19
 - VAT rate 17.10
- Voluntary disclosure and responsibility
 - Legal persons 19.8
 - Provision regarding heirs 19.7
 - Voluntary disclosure 19.7
- Trust**
 - Definition and legal characteristics
 - Express Family Trust 10.1
 - Provisions governing the trust enterprise 10.3
 - Provisions on family foundations 10.3
 - Trust relationship 10.1
 - Trust settlement 10.1
 - Formation
 - Accumulation 10.8
 - Charitable trust 10.8
 - Deposition 10.11
 - Designation of beneficiaries 10.7
 - Entry in the commercial register 10.11
 - Protector 10.10
 - Purpose trust 10.8
 - Rule against perpetuities 10.8
 - Structure of the trust deed 10.6
 - Trust deed 10.5
 - International trust law
 - Hague Convention 10.44
 - Transfer of registered domicile 10.43
 - Termination
 - Resulting trust 10.39
 - Revocation 10.41
 - Rule against perpetuities 10.38
 - Trust assets und asset protection
 - Creditors of the beneficiary 10.33
 - Creditors of the settlor 10.32
 - Creditors of the trustee 10.31
 - Creditors of the trust property 10.34
 - Investment and use of the trust assets 10.30
 - Rights registered 10.30
 - Trust property 10.29
 - Trust participants
 - Beneficiary 10.26
 - Breach of trust 10.22
 - Co-optation 10.24
 - Discretionary trust 10.27
 - Letter of wishes 10.15
 - Protector 10.25
 - Right to follow the trust property 10.28
 - Schedule of assets 10.20
 - Settlor 10.14
 - Trust certificate 10.27
 - Trustee 10.17
 - Trust supervision
 - Princely Court of Justice 10.36
 - Supervision 10.35
- Trust enterprise**
 - Accounting
 - Business conducted in a commercial manner 11.46

- - Business not conducted in a commercial manner 11.48
- - Tax return 11.47
- Beneficiaries
- - Beneficial interest 11.35
- - Collator 11.31
- - Confidentiality interest 11.40
- - Legal status of the beneficiaries 11.28
- - Loss of the beneficial interest 11.36
- - Presumed beneficial interest 11.33
- - Rights and duties 11.32
- - Right to information and inspection of accounts 11.39
- - Trust certificate 11.34
- - Trust instrument 11.35
- Definition and legal characteristics
- - Business trust with legal personality 11.3
- - Business trust without legal personality 11.3
- - Establishment 11.3
- - Foundation law 11.2
- - Law of legal entities 11.3
- Formation
- - Business conducted in a commercial manner 11.8
- - Conversion 11.11
- - Entry in the commercial register 11.12
- - Legal name 11.9
- - Purpose trust 11.7
- - Trust articles 11.4, 11.10
- - Trust fund 11.6
- Liability and asset protection
- - Breach of trust 11.42
- - Claims for damages against a beneficiary 11.44
- - Claims of forced heirs to supplement the compulsory portion 11.45
- - Creditor avoidance 11.45
- - Enforcement privilege 11.43
- - Imputed liability 11.45
- - Liability of the participants 11.41
- Participants
- - Appointment of trustees 11.19
- - Auditor 11.23
- - Board of trustees 11.18
- - Management 11.20
- - Participation of employees 11.18
- - Power of representation 11.21
- - Representative 11.26
- - Right of revocation 11.17
- - Settlor 11.16
- - Trustee 11.18
- Termination
- - Cancellation proceedings 11.52
- - Declaration procedure 11.49
- - Dissolution 11.50
- - in Liquidation 11.54
- - Subsequent liquidation 11.56