



EEA COORDINATION UNIT
PRINCIPALITY OF LIECHTENSTEIN

EFTA Surveillance Authority
Mr. Hallgrimur Asgeirsson
Director
Internal Market Directorate
Rue Belliard, 35
B-1040 Brussels

Your letter
Case No: 3108
Event No: 290843

Reference
9421.1 A4, A28,
A36, A40

Contact
ENAN/isc1

Vaduz
23 February 2010
G:\ESA\PRE-Request\Tax Act\10.02.23. Article
47(2)g of the Draft of the Tax Act.doc

Reasoned Opinion – Infringement of Articles 4, 28, 36 and 40 EEA – deduction rights limited to donations to charitable organisations seated in Liechtenstein or Switzerland

Dear Mr. Asgeirsson,

With reference to the Reasoned Opinion (RDO) dated 16 December 2009 (Case No: 3108, Event No: 290843), we would like to inform the Authority as regards the planned amendments of Article 47 paragraph 2 lit. k Tax Act as follows:

In the framework of the total revision of the Tax Act, also Art. 47 paragraph 2 lit. k will be amended. We have transmitted to the Authority the Draft Government Bill (*Vernehmlassungsbericht*) stipulating the respective amendments of Article 47 paragraph 2 lit. k Tax Act in order to meet the Authority's concerns. Currently the comments received during the public consultation to the Draft Government Bill are inserted into a Government Bill (*Bericht und Antrag*). It is planned that the Government Bill (*Bericht und Antrag*) will be adopted by the Government mid March 2010. First reading in Parliament is scheduled for April/May 2010, second reading for September 2010. Entrance into force is foreseen for 1 January 2011.

As soon as the Government will have adopted the Government Bill (*Bericht und Antrag*) as regards the total revision of the Tax Act we will forward a copy to the Authority.

If you need further information, please do not hesitate to contact us.

Yours faithfully,


Dr. Andrea Entner-Koch
Director