

# Foundations in Liechtenstein

## The Foundation

Liechtenstein has a long tradition as location for estate planning and asset protection to preserve and grow wealth over generations. The Liechtenstein foundation is one of the best vehicles to achieve this.

The foundation is a legal entity that is formed by a founder for a specific purpose and endowed with assets that are subsequently separated from the founder's personal assets. The purpose can be, among others, the (financial) support of the founder's family or any other person or entity designated by him/her.

The actual set-up of each foundation can be very flexible. Next to beneficiaries and a foundation council (managing the foundation) there can be other organs such as protectors, auditors, asset managers, etc.

## Why Liechtenstein?

Liechtenstein has many advantages, among them are the following:

- Internationally accepted modern tax law with:
  - Moderate corporate tax rate of 12.5%
  - Notional equity interest deduction
  - Dividend income is not taxed (in most cases)
  - Option of tax step-up and subsequent depreciation of hidden reserves in case of asset or business transfers to Liechtenstein
  - No withholding tax on dividends, interest and royalties
- Stable legal system and economy
- Located in the heart of Europe, approx. 60 minutes from Zurich by car or train
- Long tradition of foundations and with it legal certainty
- Flexibility of foundations to be set-up in a way to best serve the interests of the beneficiaries and that is in line with laws of the beneficiaries' and founder's residence country (e.g. perpetual

foundations, purpose of serving the own family, flexibility of giving the founder a lot of rights or non at all, etc.)

- An increasing network of double taxation treaties with other jurisdictions
- Set-up of a foundation might be combined with the setup of a family office or succession planning solution
- Only one member of the foundation council needs to be a professional trustee located in Liechtenstein, other members and protectors can be trusted advisors of the founder (who can also be located in his residence country)

## Why us?

Consortium Treuhand offers:

- Decades of experience in the corporate services industry with expertise in corporate law, accounting and taxation
- Experience in forming and managing foundations
- Flexibility: we can provide or organize a full range of services or only provide certain services while others are provided by current advisors

Services offered:

- Formation of foundations and companies
- Administration and resident agent services
- Local foundation council members and directors
- Accounting and audit (review)
- Corporate tax and VAT advice
- Family office services
- License applications and visa/residence permit applications incl. preparation of organizational documents
- Payroll services
- Office space for rent

Find out more: [www.consortium.li/foundation](http://www.consortium.li/foundation)



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