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Liechtenstein

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Brief overview of the law and enforcement regime

Introduction

The legal regime for combatting bribery and corruption is largely set out in the Liechtenstein Criminal Code. The provisions of the Liechtenstein Criminal Code dealing with corruption underwent substantial revision in 2016. The background to the change in law was the intention of the legislature to bring Liechtenstein's legal regime for combatting bribery and corruption in line with international standards.

Liechtenstein is a member of numerous international and European conventions on combatting bribery and corruption. Particularly noteworthy is Liechtenstein's membership of the Council of Europe's Group of States against Corruption (GRECO) and the UN Convention against Corruption (UNCAC). Within the scope of these conventions, a Member State's regulations on anti-bribery and corruption are continuously evaluated by other Member States. Liechtenstein received recommendations and implementation proposals for a revision of the criminal law on corruption, which were successfully implemented by means of a revision of the law in 2016. Consequently, a coherent system for the effective prosecution and sanctioning of corruption was created.

Criminal provisions dealing with corruption

According to Liechtenstein criminal law, a distinction is drawn between state-related and commercial (private) bribery, depending on whether a public official is involved. The Liechtenstein Criminal Code defines a public official as either an office holder or an arbitrator.

An office holder is a person who:

(i) exercises legislative, administrative or judicial responsibilities as an organ or employee of the state, a municipal association, a municipality, another person under public law, a foreign state or an international organisation;
(ii) in any other way is authorised to exercise official duties in the execution of laws on behalf of the state, a municipal association, a municipality, another person under public law, a foreign state or an international organisation; or
(iii) acts as an organ or employee of a company of which either domestic or foreign regional authorities (directly or indirectly) own a stake of more than 50% or which is state-operated or controlled (by financial, economic or organisational means).

In relation to state-related bribery, Liechtenstein criminal law distinguishes between active and passive forms of criminal acts. The active forms of a bribe include (i) active bribery, (ii) granting benefits, and (iii) granting benefits for the purpose of influencing. The correlating provisions dealing with the passive forms of a bribe are (i) passive bribery, (ii) accepting benefits, and (iii) accepting benefits for the purpose of influencing. These offences systematically refer to the concept of office holders and arbitrators, with the exception of

the offences of active and passive bribery, which additionally refer to experts appointed by a court or another authority in relation to particular proceedings.

Against this background it becomes apparent that, according to Liechtenstein criminal law, both the person who demands, accepts, or accepts the promise of benefits and the person who offers, promises or grants benefits can be punished (if the other elements of the respective offence are met). The Liechtenstein Criminal Code stipulates the following provisions dealing with state-related bribery:

(i) Active and passive bribery

According to Liechtenstein criminal law, active bribery is committed by any person who: (a) either offers, promises or provides to an office holder or arbitrator a benefit to be granted to that office holder or arbitrator or to a third party in return for any execution or omission of official duties in breach of such duties; or (b) offers, promises or provides to an expert appointed by the court or another authority a benefit for that expert or a third party in return for the provision of a false finding or false opinion.

Any office holder or arbitrator who demands, accepts, or accepts the promise of a benefit for himself or herself or a third party in return for any execution or omission of official duties in breach of such duties commits the offence of passive bribery. The offence of passive bribery is also committed by a person who, as an expert appointed by a court or another authority in relation to particular proceedings, demands, accepts or accepts the promise of a benefit for himself or herself or for a third party in return for providing a false finding or false opinion.

(ii) *Granting and acceptance of benefits*

Any person who offers, promises or grants an undue benefit to an office holder or arbitrator in return for the dutiful performance or omission of an official act commits the offence of granting of benefits. The offence of acceptance of benefits is committed by an office holder or arbitrator who demands any kind of benefit, accepts, or accepts the promise of an undue benefit in return for the rightful performance or omission of an official act.

It is therefore explicitly expressed in the law that it is not acceptable for an office holder or arbitrator to make the performance or omission of an official act dependent on the granting of any benefit. Consequently, demanding any kind of benefit (and not only an undue one) is punishable under Liechtenstein criminal law.

(iii) *Granting and acceptance of benefits for the purpose of influencing*

The offence of granting of benefits for the purpose of influencing is committed by any person who offers, promises or provides to an office holder or arbitrator an undue benefit and does so with the intention to influence such a public official in his or her activity (not including cases of active bribery and granting of benefits). An office holder or arbitrator who in turn demands a benefit (whether due or undue), accepts, or accepts the promise of an undue benefit with the intention that this has an impact on his or her capacity as an office holder commits the offence of acceptance of benefits for the purpose of influencing. However, an office holder or arbitrator is not punished for accepting or accepting the promise of an undue benefit for the purpose of influencing if such benefit is of a minor nature (i.e., the value is less than CHF 150.00) and the act is not committed commercially.

(iv) *Prohibited intervention*

Liechtenstein criminal law also sanctions any person who demands, accepts, or accepts the promise of a benefit in return for exerting undue influence on the decision-making of an office holder or arbitrator. Prohibited intervention is likewise committed by any person who offers, promises or provides a benefit to another person so that such other person exerts undue influence on the decision-making of an office holder or arbitrator. An influence is considered undue if it relates either to the performance or omission of an official act in breach of duty, or to the granting or acceptance of an undue benefit.

The Liechtenstein Criminal Code contains a specific provision dealing with commercial (private) bribery. In the course of the revision of the criminal law on corruption in 2016, a provision dealing with active and passive bribery in commercial dealings was introduced to the Liechtenstein Criminal Code (commercial corruption was initially only regulated in the Unfair Competition Act). The offence of active bribery in commercial dealings is committed by any person who, in the course of business, offers, promises or grants a benefit to an employee or agent of a legal entity or a third party in return for an unlawful act or omission. Any employee or agent of a legal entity who demands, accepts or allows himself or herself to be promised a benefit in the course of business from another person for himself or herself or a third party, in return for the performance or omission of a legal act in breach of his or her duties, likewise commits passive bribery.

The purpose of this provision is, on the one hand, to protect private property, in the form of the assets of the owner, against unlawful acts or omissions by bribed employees or agents; and, on the other hand, to protect competitors from preferential treatment of others through bribery. In view of the wording and the protective purpose of this provision regarding passive bribery, possible perpetrators are only employees or agents of the company in question, but not the owner.

Sanctions

In principle, the Liechtenstein Criminal Code provides for both monetary penalties and imprisonment depending on the type of offence. A monetary penalty imposed on a natural person is assessed in daily rates, with a minimum number of one daily rate and a maximum number of 720 daily rates. The number of daily rates depends on the perpetrator's culpability, while the amount of one daily rate is preliminarily assessed according to the financial situation of the perpetrator (but must be at least CHF 10.00 and not more than CHF 1,000.00). The above-mentioned offences are sanctioned as follows:

(i) The sentence for the commission of both active and passive bribery is imprisonment of up to three years. The offences are punished with imprisonment of between six months and five years or imprisonment of between one and 10 years in the event that the acts are committed in relation to benefit values exceeding CHF 5,000.00 or exceeding CHF 75,000.00, respectively.

(ii) The sentences for the commission of granting and acceptance of benefits, granting and acceptance of benefits for the purpose of influencing as well as prohibited intervention are imprisonment of up to two years. These offences are sentenced with imprisonment of up to three years or imprisonment of between six months and five years in the event that the acts are committed in relation to benefit values exceeding CHF 5,000.00 or exceeding CHF 75,000.00, respectively.

(iii) Active and passive bribery in commercial dealings are sentenced with imprisonment of up to two years. The possible imprisonment increases up to three years or six months to five years if the acts are committed in relation to benefit values exceeding CHF 5,000.00 or exceeding CHF 75,000.00, respectively.

Money laundering

In the context of both state-related and commercial bribery, the offence of money laundering should be noted. Under Liechtenstein criminal law, a person who conceals or disguises the origin of assets resulting from an act punishable with imprisonment of more than one year or certain misdemeanours, in particular by making false statements in legal transactions about the origin or true nature, ownership or other rights to these assets, the power of disposal over them or their transfer, is subject to prosecution for the offence of money laundering.

The offence of money laundering is also committed by a person who takes such assets into custody for the sole purpose of keeping them in safe custody, investing or managing them, or converting, realising, or transferring the assets to a third party. The offences of corruption under Liechtenstein criminal law therefore qualify as predicate offences to money laundering. Consequently, any person who takes assets deriving from state-related and/or commercial bribery into custody can be subject to money-laundering charges.

Civil law consequences

With respect to civil law, any conduct relating to corruption and bribery can give rise to consequences such as claims for damages or termination of an employment contract for cause. The Liechtenstein Criminal Code further stipulates that a public official shall be dismissed from office in the case that he or she is sentenced by a Liechtenstein court with imprisonment of more than one year for one or more intentionally committed offences (i.e., a public official who is, for example, convicted for passive bribery with imprisonment of more than one year is dismissed from office).

Forfeiture of assets

The Liechtenstein Criminal Code stipulates that the court shall declare as forfeited all assets obtained for or through the commission of a punishable act. According to the legislative materials, assets are deemed obtained "for" the commission of the offence if they were granted to the offender by a third party as reward or remuneration for a certain criminal act. Obtained "through" the commission of the offence are initially all those assets that represent a direct inflow from the commission of the offence, whether this transfer of assets is itself described as a characteristic of the offence (as in the case of most property offences) or is outside the offence (such as the proceeds of sale in the case of narcotics offences). In the light of criminal policy needs and international obligations, proceeds that have a direct connection to the offence, such as proceeds of corruption, are also deemed obtained "through" the offence and therefore subject to forfeiture.

While the bribe is in a certain sense both a (usually harmless) tool (on the donor's side) and at the same time, on the recipient's side, the asset obtained "through" the act, any proceeds from bribery (e.g. from legal transactions concluded by means of corruption) represent assets that were obtained "through" the act of bribery from the donor's point of view. Therefore, the wording and purpose of the forfeiture provision also cover such "indirect" proceeds, as these are clearly "proceeds of bribery" (which the use of the bribe was aimed at obtaining), as long as there is an "adequate causal connection" between the act and the proceeds.

Enforcement regime

The main authority with powers to investigate and prosecute corruption offences is the Liechtenstein Prosecution Service. According to the Liechtenstein Criminal Procedure Code, the Liechtenstein Prosecution Service is *ex officio* and, with the assistance of the Liechtenstein National Police, responsible for investigating all punishable acts that come to its attention and for prosecuting the suspected perpetrator. Investigation activities are carried out either by an investigative judge or with the assistance of the Liechtenstein National Police. The most important investigative measures that can be applied by court order are the seizure of evidence by ordering an information holder to produce documents related to the investigated offence, a house search and seizure of evidence, freezing assets that allegedly derive from the investigated offence in order to secure them for forfeiture, interrogation of the suspected perpetrator and examination of witnesses. The Liechtenstein National Police maintains officers specifically trained in corruption and bribery matters.

Overview of enforcement activity and policy during the last year

Liechtenstein courts generally record extremely few cases of corruption. In the vast majority of cases, the areas in which the Liechtenstein authorities come into contact with acts of corruption are those in which assets possibly linked to corruption abroad are somehow connected to Liechtenstein (e.g. held on a bank account or by a company incorporated in Liechtenstein). As outlined above, corruption-related offences are predicate offences to money laundering under Liechtenstein criminal law. Consequently, any suspicion that assets deriving from (any form of) corruption are held in Liechtenstein most likely lead to investigations based on the suspicion of money laundering in Liechtenstein. Typically, investigations based on the suspicion of corruption offences are widely reported in the media. If any connection of a (related) person under such suspicion to assets held in Liechtenstein comes to the attention of the authorities, it is regularly the case that respective money laundering investigations are initiated in Liechtenstein. As Liechtenstein authorities continue to put a special focus on combatting money laundering, these cases have become even more frequent.

In this context, it should be noted that persons subject to the Liechtenstein Due Diligence Act (e.g. banks, asset managers, insurance companies, investment firms or professional providers of fiduciary services) are obliged to take the necessary measures to combat money laundering and are required, among other things, to report to the Liechtenstein Financial Intelligence Unit (FIU) any suspicion of money laundering, a predicate offence to money laundering or the financing of terrorism. Therefore, investigations in relation to the suspicion of corruption abroad can trigger a reporting obligation in Liechtenstein if assets relating to these investigations are held here (provided the information about such investigations is publicly accessible). Any violations of such reporting obligation will itself be prosecuted by the Liechtenstein Prosecution Service.

Of great practical relevance in this context is the Liechtenstein Due Diligence Ordinance, which, *inter alia*, specifies the above-mentioned obligation on the persons subject to the Liechtenstein Due Diligence Act to report to the FIU any suspicion of money laundering, a predicate offence to money laundering or the financing of terrorism. It thus includes a list of certain circumstances and events which are generally deemed to give rise to such suspicion, if special clarifications carried out by the respective person do not lead to plausible explanations which disprove such suspicion. For this purpose, the Liechtenstein legislature considered it necessary to add to the list of indications of money laundering a specific chapter specifically related to corruption. This chapter states that, *inter alia*, the following circumstances and events, if assets relating to these are held in Liechtenstein, can trigger the obligation to file a report with the FIU:

(i) payments made in connection with government contracts or contracts from state-owned companies are transacted via offshore companies;
(ii) unusually high commission payments or payments for social entertainment and/or gifts;
(iii) payments made are clearly disproportionate to the products/services provided;
(iv) there is no or insufficient documentation of contracts or they are recognisably not granted at market conditions; or
(v) no measures are taken by creditors in the event of non-repayment of loans.

The trend towards a further expansion of these obligations in connection with the Liechtenstein Due Diligence Act will most likely continue, which will further increase the pressure on the persons concerned to review more closely the background of assets held in Liechtenstein.

Law and policy relating to issues such as facilitation payments and hospitality

Liechtenstein criminal law does not contain specific provisions dealing with facilitation payments or providing hospitality to commercial partners or public officials. The terminology used in the criminal law relating to corruption offences is a "benefit". Benefits particularly include money, physical objects, excessive fees, and other assets (such as invitations to travel or hunts), but also intangible benefits (e.g. awards or sexual favours).

Granting and accepting any benefit in relation to state-related active and passive bribery is punishable under Liechtenstein criminal law. The same holds true when an office holder or arbitrator demands a benefit for the performance or omission of a lawful act as well as for the purpose of influencing. The extent or nature of the benefit is irrelevant in this context. The other state-related corruption offences under Liechtenstein criminal law relate to undue benefits. With regard to commercial bribery, it is punishable to grant or accept any benefit in return for inducing an unlawful act.

According to the Liechtenstein Criminal Code, certain benefits in relation to the performance or omission of a lawful act are not considered undue, and therefore granting or accepting such benefits is not punishable. According to the law, undue benefits are generally not: (i) those whose acceptance is permitted by the law or that are provided as part of events in which there is an official or objectively justified interest to attend; (ii) benefits for charitable purposes if the office holder or arbitrator has no decisive influence on their use; or (iii) local or customary courtesies of small value (of up to CHF 150.00).

Regarding benefits provided as part of events, it should be noted that it is not the intention of the Liechtenstein criminal law on corruption to automatically charge any person who discharges his or her representational duties in such events. Therefore, the acceptance of benefits such as participation fees or coverage of accommodation and catering fees in the context of such events are not considered undue if an official interest or, in the case of companies, an objectively justified interest to participate in these events exists. However, any additional benefits, such as covering the costs of a stay following such an event, are considered undue.

Most recently, codes of conduct for judges and prosecutors have been published as one of the measures implemented upon the recommendations set forth in GRECO's evaluation report in the Fourth Evaluation Round regarding "[c]orruption prevention in respect of members of parliament, judges and prosecutors". The codes of conduct for judges, *inter alia*, contain specific guidelines regarding the acceptance of benefits.

Key issues relating to investigation, decision-making and enforcement procedures

As outlined above, the Liechtenstein Prosecution Service is *ex officio* and, with the assistance of the Liechtenstein National Police, responsible for investigating all punishable acts (including bribery and corruption cases) and for prosecuting the suspected perpetrator. After the investigations have been conducted and the facts of the case established, the Prosecution Service must decide whether the suspected perpetrator should be indicted. If the probability of a conviction is more than 50%, the Prosecution Service is required to file an indictment. In such circumstances, the case is taken to court for trial and judgment. It then lies with the powers of the Princely Courts to render a judgment and to enforce bribery and corruption crimes.

Under the Liechtenstein Criminal Procedure Code, leniency programmes for material witnesses are generally not available (criminal procedure law does, however, provide for a so-called "small leniency programme" in the case of the co-operation of a perpetrator with the law enforcement authorities in relation to offences of criminal organisations and terrorist

groups). Furthermore, Liechtenstein criminal law neither provides for the possibility of a plea agreement, nor do prosecution agreements, non-prosecution agreements or any equivalent thereto exist.

However, the Liechtenstein Criminal Procedure Code stipulates the possibility of withdrawal from the prosecution of misdemeanours and other minor offences (punishable by no more than three years' imprisonment) (so-called "Diversion"). A Diversion can be applied if: (i) the suspect's culpability is not to be considered serious; (ii) the facts are sufficiently clear; (iii) no general or special preventative reasons require a conviction; and (iv) the offence has not caused a person's death. If these prerequisites are met, the prosecution will be withdrawn upon payment of a certain amount of money, an out-of-court settlement with the possible victims or performance of community service. A Diversion is available for both natural persons and legal entities.

It should be further noted that self-disclosure, co-operation or pleading guilty constitute mitigating factors that must be taken into consideration when determining the sentence of the perpetrator (in the case of a conviction).

Liechtenstein does not provide for a specific legal regime on whistle-blowers. Nonetheless, the Liechtenstein National Police and the Financial Market Authority (FMA) have established platforms to ensure whistle-blowing by means of an anonymous and secure reporting process. Specifically, the whistle-blower tool of the Liechtenstein National Police has been introduced in order to (*inter alia*) combat white-collar crime and corruption.

Overview of cross-border issues

As a general rule, the criminal law of Liechtenstein only applies to acts that have been committed within its territory. Consequently, Liechtenstein criminal law provisions do not have extra-territorial effect. However, Liechtenstein criminal law shall apply to acts that have been committed on a Liechtenstein ship or aircraft, irrespective of where it is located. The same rule applies for certain offences that are subject to Liechtenstein's jurisdiction, regardless of the fact that they have been committed abroad (including the criminal law provisions on bribery and corruption). According to the exceptions stated in the Liechtenstein Criminal Code, jurisdiction in Liechtenstein can, for example, be established if a Liechtenstein citizen bribed a foreign arbitrator in arbitration abroad, or if a Liechtenstein office holder is bribed by a person outside of Liechtenstein.

As described, Liechtenstein cannot – with some exceptions – enforce its authority abroad. Liechtenstein is therefore dependent on international co-operation in order to conduct criminal proceedings, but simultaneously provides legal assistance in criminal matters to other states. International mutual legal assistance in criminal matters is primarily regulated by applicable international and bilateral treaties; namely, *inter alia*, the European Convention on Mutual Assistance in Criminal Matters, the European Convention on Extradition and the European Convention on the Transfer of Proceedings in Criminal Matters. Further, the provisions of the Schengen Conventions dealing with mutual legal assistance in criminal matters are also applicable in Liechtenstein. Liechtenstein has additionally concluded bilateral treaties in criminal matters with other states such as Austria, Belgium, Germany, Switzerland and the United States of America.

In the absence of a treaty or in the case of a legal loophole in the existing treaties, the prerequisites that must be met in order to grant mutual legal assistance in criminal matters are set forth in the Liechtenstein Mutual Legal Assistance in Criminal Matters Act. Mutual legal assistance under the Liechtenstein Mutual Legal Assistance in Criminal Matters Act is refused if: (i) the respective request does not refer to a criminal law matter; (ii) the principle

of reciprocity is not respected; (iii) the principle of double criminality is violated; or (iv) the request would violate the national interests or the public order of the Principality of Liechtenstein.

The most frequently used mutual assistance measures in multijurisdictional crime matters in Liechtenstein are the seizure and transmission of evidence, the freezing of assets and the examination of witnesses.

Corporate liability for bribery and corruption offences

In 2010, the criminal liability of legal entities was introduced to the Liechtenstein Criminal Code. Under Liechtenstein criminal law, legal entities can be held criminally liable for acts that were committed:

(i) unlawfully and culpably by an executive in connection with the business activity of the legal entity within the scope of its purpose; or

(ii) by an employee in connection with the business activity of the legal entity within the scope of its purpose, but only to the extent that a breach of monitoring obligation on the part of the management level has at least substantially facilitated the commission of the offence (i.e. an organisational fault).

The criminal liability of a legal entity therefore depends on the commission of an offence that has been committed in the course of business activities within the scope of the legal entity's purpose. Consequently, a functional connection between the offence and the legal entity's activity (i.e. its entire area of activity, including all entity-related activities) is required. Therefore, no corporate criminal liability can be established for offences that have been committed either (i) in the exclusive interest of a managing person or a subordinate, or (ii) against the legal entity itself. It becomes apparent from the aforesaid that a legal entity can be convicted for corruption acts under Liechtenstein criminal law (e.g. an executive commits a bribe in order to secure state contracts for the legal entity).

In the case of a conviction, a monetary penalty is imposed on the legal entity. The monetary penalty is assessed in daily rates with a minimum number of one daily rate and a maximum number of daily rates depending on the possible term of imprisonment of the offence for which the legal entity is convicted (e.g. up to 130 daily rates for an offence with a sentence of imprisonment of up to 10 years, up to 100 daily rates for an offence with a sentence of imprisonment of up to five years, or up to 85 daily rates for an offence with a sentence of imprisonment of up to three years). The amount of one daily rate assessed must correspond to 1/360th of the annual corporate earnings of the legal entity, but must be at least CHF 100.00 and at most CHF 15,000.00.

The Liechtenstein Criminal Procedure Code provides the Prosecution Service with the discretion to refrain from prosecuting a legal entity under certain circumstances. The Prosecution Service can, for example, exercise such discretion if prosecuting and sanctioning the legal entity seems dispensable in view of the seriousness of the predicate offence and the legal entity's conduct after the offence (in particular, restitution for damage or the extent of the co-operation). However, such discretion of the Prosecution Service is not applicable (and prosecution must not be refrained from): (i) if there is a risk emanating from the legal entity that an offence with serious consequences and for which the legal entity might be responsible will be committed; (ii) in order to discourage the commission of acts by other entities; or (iii) because of any other particular public interest.

Legal entities are generally not obliged under Liechtenstein (criminal) law to introduce anti-bribery programmes. However, it is advisable for corporations to have compliance measures

in place (e.g. offences may be detected at an early stage and reported to the Prosecution Service, which in turn might prevent a conviction or at least constitute a mitigating factor in case of a conviction). Additionally, it might become crucial in civil proceedings (as a consequence of an employee's or executive's misconduct) to prove that the legal entity did not lack the necessary organisation. This would be supported by the fact of having appropriate compliance measures in place.

Proposed reforms / The year ahead

In 2020, GRECO conducted its Fourth Evaluation Round regarding "Corruption prevention in respect of members of parliament, judges and prosecutors" on Liechtenstein and issued an evaluation report. Therein, it is stated that there are virtually no known instances of corruption-related practices involving persons holding the public offices of members of parliament, judges and prosecutors in Liechtenstein. However, the report aimed to identify a number of areas where further preventive measures should be applied in order to support the existing framework and to avoid the possibility of any corruption-related misconduct remaining undetected. GRECO thereby outlined the specific challenges Liechtenstein faces due to its small size and close-knit community. These include the tension between the assumption that everyone knows everything about everyone, and the levels of actual transparency expected in democratic societies, especially in respect of those persons entrusted with the aforementioned public offices. GRECO's report resulted in a total of 16 recommendations to Liechtenstein, which included, for example, the implementation of:

(i) measures to increase the transparency of the legislative process insofar as the preliminary examination of draft legislation by parliamentary commissions is concerned;
(ii) rules on gifts and other advantages for members of parliament (also easily accessible to the public) and on contact between members of parliament and third parties seeking to influence parliamentary proceedings;
(iii) appropriate codes of conduct for members of parliament, judges and prosecutors which shall be publicly available;
(iv) training and appropriate measures for members of parliament, judges and prosecutors on integrity measures;
(v) defined changes to the selection process of judges and restrictions on the ability to dismiss prosecutors; and
(vi) rules on conflict of interest dealing with the specific situation of part-time judges also working as practising lawyers (as is relatively often the case in Liechtenstein), together with the recommendation to consider the issue of full professionalisation of all judges and limiting the number of part-time judges.

On 30 March 2022, Liechtenstein authorities submitted a Situation Report on measures taken in order to implement GRECO's recommendations. Based on the statements of the Liechtenstein authorities, GRECO published a Compliance Report on 21 July 2022 which assesses the implementation of the recommendations to Liechtenstein. In this assessment, GRECO concludes that Liechtenstein scores only a very low level of compliance and notes that Liechtenstein must achieve further concrete results in order to fully implement most recommendations. The criticism, *inter alia*, includes that (i) Liechtenstein continues to admit part-time judges who also work as practising lawyers to sit as judges in the upper courts, and (ii) that the implemented code of conduct for prosecutors lacks sufficient guidance.

Liechtenstein authorities have been asked to submit a further report on the progress in implementing the recommendation by 30 June 2023 the latest. Therefore, further measures and amendments to the law are to be expected.

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