

---

# **THE ESTABLISHMENT**

**as a type of enterprise of private law  
in Liechtenstein Law**

**Bruno B. Güggi, Doctor of Laws  
Vaduz**

**GENERAL TRUST CORPORATION LIMITED  
VADUZ**



## Contents

Preface . . . . .	3
A. Concept of the Establishment . . . . .	5
B. Foundation of the Establishment . . . . .	6
1. Name . . . . .	7
2. Objects of the Establishment . . . . .	9
3. Capital of the Establishment . . . . .	11
4. Organs of the Establishment . . . . .	12
a) The Founder or his legal successor . . . . .	12
b) Board of Directors . . . . .	13
c) Auditors . . . . .	18
d) Legal representation . . . . .	18
5. Accounts . . . . .	19
6. Liquidation and Cancellation . . . . .	20
C. Taxation . . . . .	22