|  |
| --- |
| Il 3° paragrafo della sezione IV dell'allegato 3 al Commentario del CRS a pagina 248 del "Purple Book” che cita: “Where an Entity Account Holder is a Reportable Person and is also a Passive NFE with one or more Controlling Persons that is a Reportable Person[...]may be reported (i) as an account of an Entity that is a Passive NFE witha Controlling Person that is a Reportable Person, **[or]**  (ii) as such and as an account of an Entity that is a Reportable Person (i.e. as if were information with respect to two accounts) |

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</crs:Name>

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