

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 with a 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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  xmlns:xsd="http://www.w3.org/2001/XMLSchema"
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  xmlns:cfc="urn:oe.cd:ties:commontypesfatcacrs:v2"
  xmlns:stf="urn:oe.cd:ties:crsstf:v5"
  xmlns:iso="urn:oe.cd:ties:isocrstypes:v1"
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    <crs:ReceivingCountry>IT</crs:ReceivingCountry>
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    </crs:AccountHolder>
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      <crs:Individual>
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          <crs:LastName>Fabiannis</crs:LastName>
        </crs:Name>
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            </crs:BirthInfo>
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