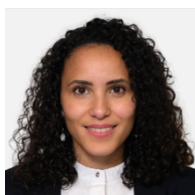


# CRS/FATCA classification of holdings and trusts

- > Learn how to navigate through the different steps of the classification trees
- > Know how to classify the different holdings: investment entity, active NFE, passive NFE
- > Practical examples of classification relevant to the Swiss market

Latifa Tabia,

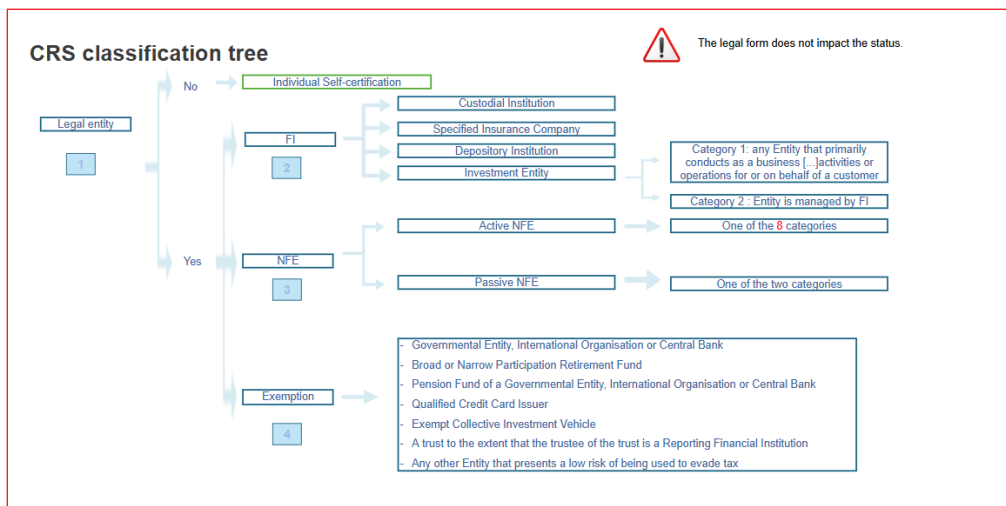
Operational Tax and Structuring Expert,  
Luxembourg



Latifa advises international clients on complex tax matters, with strong expertise in FATCA, CRS, DAC6, QI, FASTER, and Pillar 2. She is the former Head of Operational Tax & Advisory at Forvis Mazars, and previously worked at Société Générale and Natixis Wealth Management, where she led operational tax teams and managed Operational tax guidance for entities in Luxembourg, Switzerland, and Monaco. Latifa holds degrees in Wealth Legal and Tax Engineering from Université Panthéon-Assas and Université Panthéon-Sorbonne, and the Luxembourg tax qualification (Cycle A and Cycle B).

Areas of expertise:

- Operational taxation
- Regulatory compliance
- International tax obligations



## 9.00 Methodology for Entity Classification according to CRS and FATCA

- What is a financial institution in Switzerland (banks, asset managers, trustees, etc.)?
- What is an Investment Entity?
- What is an active non-financial entity (NFE) and a passive NFE?
- Main differences between FATCA and CRS
- Classification tree for FATCA
- Classification tree for CRS

10.45 Coffee Break

## 11.15 Classification of Trusts in Switzerland

- FATCA/CRS treatment of trusts
- Swiss specificities: role of trustees and links with private banks
- Identification of parties: settlor, trustee, beneficiaries, protector
- Reporting obligations and grey areas
- Common cases in practice

## 10.15 Classification of Holding Companies

### • Investment Entities :

- What are the qualification criteria for a holding company to be classified as an Investment Entity?
- Examples of holding companies that are considered as investment entities.

### • Active NFEs:

- What are the conditions for a holding company to be considered as an active NFE?
- Frequent cases

### • Passive NFEs:

- Which criteria define a holding company as a passive NFE?
- Consequences of this classification, notably regarding the identification of the controlling persons

### • Analysis of assets and incomes:

- Why is it crucial to analyse the assets (financial / non financial) held by the holding?
- How does the classification of the entities held or the passive and active incomes influence the classification?

## 11.40 Impact of Classification

- Reporting obligations depending on classification
- Identification of controlling persons (UBOs)
- Tax and regulatory implications for Swiss financial institutions

## 12.00 Case Studies

- Practical examples of classification in the Swiss market
- Challenges for practitioners (private banks, family trusts, management companies)

12.30 End of the seminar

## CRS/FATCA classification of holdings and trusts

### PRACTICAL INFORMATION

**Venue**  
Zurich Sheraton Hotel  
Pfingstweidstrasse 100, Zurich

#### Visio conference on Zoom

The Zoom link and the documentation will be sent to the participants on 22 October in the afternoon. Academy & Finance provides technical assistance during the conference.

#### How to register

by phone: +41 (0) 22 849 01 11  
by fax: +41 (0) 22 849 01 10  
by e-mail: info@academyfinance.ch  
by post: Academy & Finance SA  
3 rue Neuve-du-Molard, CH-1204 Geneva  
www.academyfinance.ch

#### Fees

620 CHF (+ VAT 8.1%)  
Additional registrations from the same company: - 50%

#### Registration and payment

Payment is made by bank transfer or by credit card. Credit card payments will be debited immediately upon receipt of card details. In any case, we will send you an invoice by email.

#### Substitution & cancellation policy

Substitutions from the same company are accepted at any time. Cancellation requests must be received in writing, by fax or by post up to the following dates end of business :

- 16 October refund of 90%
- after 16 October no refund will be made for cancellation.

### REGISTRATION FORM

I register for the seminar "CRS/FATCA classification of holdings and trusts" on 23 October 2025.

☐ I will attend in the conference room

☐ I will attend online on Zoom

#### FIRST PARTICIPANT

Full name.....

Position.....

E-mail.....

#### SECOND PARTICIPANT (-50%)

Full name.....

Position.....

E-mail.....

Company.....

Address.....

Postcode..... City.....

Tel ..... Mobile.....

#### Person to which the invoice must be sent for payment:

Name..... Email.....

Bank transfer ☐ Mastercard ☐ VISA ☐

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Date ..... Signature.....