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rating and fiscal benefits guaranteed by capital contribution It comes to the conclusion that it is possible to have a contribution in kind to the company Owners Equity in the s r l without the statuary auditor estimation with no alteration of credit rating and fiscal benefits of the company Capital is nowadays deprived of its economic meaning remaining leaving all the expensive operations based on capital onerous capital increments and bonus issues and real and nominal capital reductions It is therefore essential that the s r l governance determine alternative instruments for the administration of the company patrimony

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