

In Italy, on 1 January 2019 an important change in the tax field came into force, with the introduction of the optional **VAT group** regime.

UBI Banca SpA and the UBI Banca Group companies have joined the VAT group regime.

The UBI VAT Group will be effective from 1 January 2019 with VAT number **04334690163** and will be composed of the following companies:

- UBI Banca S.p.A. (Tax code 03053920165);
- UBI Sistemi e Servizi S.C.p.A. (Tax code 06417190011);
- Prestitalia S.p.A. (Tax code 01464750668);
- IW Bank S.p.A. (Tax code 00485260459);
- Pramerica SGR S.p.A. (Tax code 02805400161);
- UBI Leasing S.p.A. (Tax code 01000500171);
- Unione di Banche Italiane per il Factoring – UBI Factor S.p.A. (Tax code 06195820151);
- BPB Immobiliare S.R.L. (Tax code 02351390162);
- Kedomus S.R.L. (Tax code 03827360987);
- UBI Academy Soc. Cons. a R. L. (Tax code 03845700164);
- BancAssurance Popolari S.p.A. (Tax code 01652770510);
- BancAssurance Popolari Danni S.p.A. (Tax code 01917540518);
- Mecenate S.R.L. (Tax code 01710160514);
- Centrobanca Sviluppo Impresa S.p.A. (Tax code 02723080160);
- UBI Finance S.R.L. (Tax code 06132280964);
- UBI Finance CB 2 S.R.L. (Tax code 07639080964).

From 1 January 2019, the above companies will issue an invoice using the UBI VAT Group VAT number **04334690163**. This will replace their individual VAT number which will cease to have effect from the same date.

The individual company tax code (shown above) remains unchanged.

For any clarification you can consult our **FAQs** listed below or use the Agenzia delle Entrate link below to see the constantly updated **FAQs**:

<https://www.agenziaentrate.gov.it/wps/content/nsilib/nsi/schede/comunicazioni/fatture+e+corrispettivi/faq+fe>

A similar assistance service is available to customers at the email address [gruppoiva.fattura.elettronica@ubibanca.it](mailto:gruppoiva.fattura.elettronica@ubibanca.it).

## FAQ

### **Q: Do I have to ask the bank to issue an invoice for a VAT taxable service?**

A: The Customer must contact their branch and request an invoice for the desired service/product. Due to the VAT regime applicable to banks, the issue request must be made before the charge is made. It is not possible to request invoices for charges already incurred, but only for later charges. Once made, the invoice issue request applies to all later charges until revocation by the customer.

### **Q: Can I have clarifications about the Group VAT number and the related notes shown in the invoice?**

A: UBI Banca SpA and its subsidiaries follow the VAT group regime and set up the UBI VAT Group from 1 January 2019, the new Group VAT number will be 04334690163.

This new VAT number must be used by the companies belonging to the UBI VAT Group to replace their suspended individual VAT number. The individual company Tax Code remains unchanged and must be included in the invoice track.

Below is a list of the companies that are part of the UBI VAT Group along with their tax code:

- UBI Banca S.p.A. (Tax code 03053920165);
- UBI Sistemi e Servizi S.C.p.A. (Tax code 06417190011);
- Prestitalia S.p.A. (Tax code 01464750668);
- IW Bank S.p.A. (Tax code 00485260459);
- Pramerica SGR S.p.A. (Tax code 02805400161);
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- BancAssurance Popolari Danni S.p.A. (Tax code 01917540518);
- Mecenate S.R.L. (Tax code 01710160514);
- Centrobanca Sviluppo Impresa S.p.A. (Tax code 02723080160);
- UBI Finance S.R.L. (Tax code 06132280964);
- UBI Finance CB 2 S.R.L. (Tax code 07639080964).

It should be noted that the above companies will not change their legal status within existing contractual relationships.

### **Q: Now that the UBI VAT Group is established, who should I contact for relationship management?**

A: The commercial/administrative contacts will be the same after the UBI VAT Group's establishment.