

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

UBI Banca S.p.A. and its subsidiaries involved have joined the VAT group regime.

The UBI VAT Group has the VAT number **04334690163** and is 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);
- UBI Sicura S.p.A. (Codice Fiscale 11043170965);
- UBI Finance S.R.L. (Tax code 06132280964);
- UBI Finance CB 2 S.R.L. (Tax code 07639080964).

The invoices issued to and in the name of the above companies **bear their related tax code and the UBI VAT Group VAT number 04334690163** which replaces their individual VAT number.

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

The registration procedure of the UBI VAT Group at the VIES (VAT Information Exchange System) has been completed.

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>

FAQ

Q: Which companies are part of the UBI VAT Group?

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

For all these companies the UBI VAT Group VAT number is valid: 04334690163:

- 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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- UBI Finance S.R.L. (Tax code 06132280964);
- UBI Finance CB 2 S.R.L. (Tax code 07639080964).

Q: Is the VAT Group still subject to the Split Payment mechanism?

A: No, the Split Payment mechanism does not apply to the VAT Group. From 1/1/2019 by joining the UBI VAT Group, UBI Banca SpA is no longer subject to the Split Payment mechanism.

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.