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To all
clients

Circular

No. 12/2026

Bolzano, 19 January 2026

Subject: Split payment 2026 – list of affected customers from 1 January 2026

As is known, the split payment procedure was abolished with effect from 1 July 2025 for transactions with companies listed on the Milan stock exchange (FTSE MIB). For public bodies and the companies they control it remains in place – unless further extensions are granted in the coming months – for the time being until 30 June 2026. The relevant EU authorisation expires on that date.

By a decree of 20 October 2025, the Ministry of Finance published the list of companies and bodies to which the procedure continues to apply from 1 January 2026. The list was corrected once more on 7 January 2026. The list of affected companies can be consulted at the internet address below, and in case of doubt it is advisable to check whether your customer still appears on it, since applying the procedure means forgoing payment of the VAT:

https://www1.finanze.gov.it/finanze/split_payment/public/#!/testata

Yours sincerely

Josef Vieider