

04 February 2026

ON\_03/2026

## Date of the shareholders' resolution for dividend payment management – communication method

To the attention of:	<b>Issuers, Service Providers</b>
Priority:	<b>Medium</b>
Topic:	<b>Date of resolution of shares and similar instruments</b>

Dear Client,

The new Budget Law has introduced an amendment to the criteria for applying the tax on Italian dividends (when the final recipient is a company resident in the EU) for resolutions adopted after 1 January 2026.

To enable intermediaries to correctly apply the required tax treatment, it is necessary to clearly identify **the resolution date**.

In order to make the resolution date available in a standardized way and without requiring any changes to formats or systems, starting from 4 February 2026, **issuers and service centers may indicate the shareholders' meeting resolution date in the NOTES field of the MT260-Bis message**.

The content of the NOTES field will be automatically transferred into the **DDS 721 – Announcement**, thus making it available to depositing intermediaries and internal teams.

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**Scope of application:**

- All events related to shares and similar instruments with value date in 2026, referring both to Italian issuers and to foreign issuers subject to Italian taxation.
- All MT260-Bis messages used to transmit instructions to Euronext Securities Milan in 2026.

The above instructions apply to all assignments relating to taxable distributions.

For further information, please contact:

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