Comploj Vieider Lorenzon
Lechner Zanellato

PDC Partner
Wirtschaftsprüfer und Steuerberater
Dottori Commercialisti

**Senior partner**
Dott. Lodovico Comploj
Dott. Emilio Lorenzon
Dott. Josef Vieider
Dott. Alessandro Zanellat
Dott. Martin Lechner

**Wirtschaftsprüfer und Steuerberater / Dottori**
Dott.ssa Elena Gattolin
Dott.ssa Sabrina Tabiador
Dott.ssa Monika Mattivi
Dott. Nicola Sartori
Dott. Thomas Pichler
Dott. Samuel Vittur
Dott. Christian Gentilini
Dott. Stefan Lanznaster
Dott.ssa Martina Santin
Dott.ssa Serena Giacomo
Dott. Lorenz Bonadio
Dott.ssa Giulia Fortin

**Bilanzbuchhalter / Esper**
Dott. Antonio Gocev

To all
clients

Circular No. 14/2024

Bolzano, 27 February 2024

**Subject: Migration to the European PEC address**

Over the coming months, the current PEC addresses are to become “European”. This means that in future it will be possible to send legally valid PEC messages throughout the entire European Union. In this connection, all current PEC addresses must be brought into line with the new European “Registered Electronic Mail (REM)” standard, which is evidently intended to ensure a higher level of security.
However: the implementing regulation required for this purpose has to date not been published in Italy, which, unlike other countries, has already had PEC addresses for around 20 years. Accordingly, it may also be doubted whether the migration date circulated in the specialist press in recent months, namely 30 April 2024, can still be met. The implementing regulation will have to set a deadline and, under the law as it currently stands, if the migration is not carried out, messages sent from the traditional PEC mailboxes after that deadline will no longer have the legal characteristics of a certified message.

For the purposes of the migration, we recommend contacting your respective mailbox provider (Aruba, Legalmail, etc.) directly. As a rule, these providers make illustrated instructions available setting out how the migration can be carried out. The steps for the migration differ



GGI A GLOBAL ALLIANCE OF INDEPENDENT PROFESSIONAL FIRMS

39100 Bozen, via F.Crispi / F.-Crispi-Straße 9
tel +39 0471 288333, fax +39 0471 272521
e-mail info@pdc-partner.it

20121 Milano / Mailand
Foro Buonaparte 70
tel +39 02 36687469

39036 Stern / La Villa di Badia
Str. Ninz 63
tel +39 0471 847360

depending on the mailbox provider (Aruba, Legalmail, etc.), but are similar with all providers. The process is always started by logging into the relevant mailbox. In the first step, the identity of the holder or of the legal representative must be verified by means of one of the customary identification methods (SPID, digital signature, CIE, CNS). Two-factor authentication by app / SMS must then be activated on a mandatory basis. Important: once two-factor authentication has been activated, setup in an external e-mail program such as Outlook or iPhone Mail only works by generating a special app password, which, however, has to be renewed from time to time (e.g. every 90 days in the case of Aruba).

Recommendation: please note that access and storage may undergo significant changes as a result of the new system. Please obtain information from your mailbox provider on these matters in advance. Above all, you should not put yourself under any time pressure, since our traditional PEC addresses are currently still fully functional and will remain so until the deadline that is to be set in the aforementioned implementing provisions.
Accordingly, it is generally advisable to await the entry into force of the implementing provisions before carrying out the migration and, above all, to clarify access and storage in detail with the mailbox provider beforehand.

We will inform you immediately as soon as the regulation is published.

Yours sincerely

*Josef Vieider*