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To all
clients

Circular
No. 29/2025

Bolzano, 23 June 2025

Subject: No (!) deadline for reporting the PEC addresses of company boards of directors

We have already informed you on several occasions about the obligations – or rather, the absence of obligations – in connection with the provisions of the 2025 Budget Law concerning the reporting of digital domiciles (PEC addresses) of company boards of directors to the Companies Register. We have also informed you that, pending clarifying provisions, it is possible where applicable to state „only“ the address of the company, that no administrative penalties are provided for and that, for the time being, no (!) due date applies either. Nevertheless, certain providers of such electronic addresses evidently still insist that a PEC address for directors should be opened by 30 June 2025.

Against this background, the following clarification by the Bolzano Chamber of Commerce, which has recently been available on the Chamber of Commerce's website, is most welcome: there is no due date as at 30 June 2025 for registering PEC addresses, nor are any administrative penalties provided for.

Below is an extract from the notice issued by the Bolzano Chamber of Commerce:

NOTICE

"Digital domicile of company directors:

No deadline on 30 June 2025"

As confirmed in the notice issued by Unioncamere on 2 April of this year, it is pointed out that – contrary to what has been reported in some press articles and advertising campaigns – there is neither a deadline on 30 June 2025 nor the imposition of administrative penalties for persons who held the office of company director on 1 January 2025 and who have not reported their digital domicile by that date pursuant to Article 1, paragraph 860 of Law No. 207/2024. This legislation in fact contains no provision to that effect.

The Chamber of Commerce also clarifies that it requires a PEC address for directors only in the case of companies newly registered as from 1 January 2025. However, it adds that in these cases „only“ the PEC address of the company may be given. And further: where the information is not provided, filings lodged with the Companies Register may in certain circumstances be suspended and not registered. No administrative penalties are provided for, and here too there is no specific due date on 30 June 2025.

Conclusion: neither for „old“ nor for „new“ companies does any deadline for reporting PEC addresses to the Companies Register fall due on 30 June 2025!

Yours sincerely

Josef Vieider