



**Comploj Vieider Lorenzon
Lechner Zanellato**

PDC Partner
Wirtschaftsprüfer und Steuerberater
Dottori Commercialisti

Equity partner

Dott. Lodovico Comploj
Dott. Josef Vieider
Dott. Emilio Lorenzon
Dott. Alessandro Zanellato
Dott. Martin Lechner
Dott. Stefan Lanznaster

Partner

Dott. Nicola Sartori
Dott. Thomas Pichler
Dott. Samuel Vittur

**Wirtschaftsprüfer und
Steuerberater / Dottori**

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Bilanzbuchhalter / Esper
Antonio Gocev

To all
clients

Circular
No. 42/2025

Bolzano, 8 November 2025

Subject: PEC address for sole directors, managing directors and, where applicable, chairmen of the board of directors of corporations to be notified by 31 December 2025

And once again the PEC address of directors: we had just informed you by Circular No. 38 of 27 October 2025 about the latest developments regarding the „digital domicile“ of boards of directors, following the publication shortly beforehand of a joint statement by the Chambers of Commerce and the notaries, when the matter was fundamentally re-regulated by Art. 13 of Law Decree No. 159 of 31 October 2025. Evidently, the interpretation adopted by the Chambers of Commerce and the Chamber of Notaries was not at all in line with the government's intentions, and accordingly the new rule constitutes above all an affront to those institutions. The Chamber of Commerce of Bolzano reacted immediately to the reform and updated its relevant instructions on its homepage as early as 6 November 2025. The current legal position is therefore as follows:

Since 31 October 2025, not only companies and sole proprietorships, but also those persons who, in corporations, cooperatives and consortium companies, hold the office of

- **sole director,**
 - **managing director (in Italian „amministratore delegato“) and**
 - **in the absence of managing directors: the office of chairman of the board of directors,**
- are required to register an individual PEC address with the Companies Register.**

Anyone holding such an office as at 31 October 2025 still has until 31 December 2025 to notify their PEC address to the Companies Register. Otherwise, in the case of new appointments and newly formed companies, the obligation applies that the address must be registered upon first entry in the Companies Register. If, in such cases, no individual PEC address is provided in future, the registration of the deed will be suspended and – in the case of newly formed companies – in extreme cases even rejected.

As a result of the reform, the obligation no longer applies to „ordinary“ members of the board of directors, and the chairman of the board of directors is also required to notify only if the board of directors has not appointed any managing directors, who for their part are already subject to the notification obligation.

In addition, and unlike under the previous legal position, there is no notification obligation for directors of partnerships. In its first communication, the Chamber of Commerce of Bolzano limited the obligation to the bodies of corporations concerned. In line with the larger Chambers of Commerce in Italy, however, it must be assumed that the directors of corporations, cooperatives and consortium companies are affected.

And the reform also puts an end to another wrangle: the digital domicile of the directors subject to the notification obligation may not be the same as the company's PEC address. A separate PEC address must therefore be opened, and it may not be a PEC address shared, for example, by several directors. Directors who, in good faith and in line with the previous interpretation, have already registered the company's PEC as their own domicile will therefore have to notify an individual address by the end of the year.

But that is not all: in the dispute over the new PEC addresses to date, we were always able to point out that the underlying legislation did not provide for any administrative penalties. That is now over. For the first time, an administrative penalty is also provided for failure to register: it ranges between 206 and 2,064 euro and is reduced to one third if the delay does not exceed 30

days.

And there is more: at least the Companies Register of Bolzano will, according to its own statements, at the same time as imposing the fine provided for in Article 2630 of the Civil Code at double the amount referred to above, also assign ex officio a new digital domicile for the receipt of communications and service of documents, which will be filed in the digital business box (cassetto digitale dell'imprenditore).

In conclusion, it may be noted positively that the reform has considerably reduced the range of persons affected. If, for example, a company has appointed 7 board members, only the managing directors or, in their absence, the chairman are required to open their own PEC. Moreover, under the new wording, the directors of partnerships are also exempt.

It should likewise be noted positively that the originally provided exemption of the notification from stamp duty and secretarial fees remains in place. The exemption applies, however, only to those directors actually subject to the notification obligation. If a digital address is also notified for an „ordinary“ board member, secretarial fees of 30 euro and stamp duty of 60 euro are payable.

Finally, it should be pointed out that the new obligation is contained in a law decree which must be converted into law within 60 days. In view of past experience, further amendments are therefore by no means ruled out.

Nevertheless, we can only recommend at this point that the new notification obligation be complied with as soon as possible. The notification itself, on form INT P, must be signed by the director subject to the obligation (and not by the legal representative of the company).

We remain at your disposal to assist you with the notifications.

Yours sincerely

Josef Vieider