

To the clients:

**Subject: Directors and liquidators of companies too are required to have a personal certified-email (PEC).**

As from January 1<sup>st</sup> 2025, with the Budget Law 2025, pursuant to Article 1, c. 860, Law nr. 207/2024, the obligation to communicate to the Companies' Register the digital domicile/certified electronic mail (PEC) address - already provided for companies and sole proprietorships - is also extended to company directors.

The main objective of the rule is to ensure official, secure and traceable communication between companies and public administration, standardising the use of the PEC among all types of companies, and thus facilitating integration into the national digital system.

### **Recent changes**

The legislation has extended the obligation to have a personal digital domicile - i.e. a certified electronic mail box (PEC) - to all directors and liquidators of companies<sup>1</sup> registered with the Companies Register, also imposing on them the burden of communicating this personal address to the competent companies register.

It should be emphasised that the communication of the digital domicile must relate to the natural person of the director or liquidator, and cannot coincide with the company's PEC where he/she performs his/her duties. It is therefore a personal address, traceable to the individual person, even if it can be used in relation to several corporate offices.

### **Compliance deadlines**

As a result of the aforementioned MIMIT (MINISTRY OF ENTERPRISES AND MADE IN ITALY) note, a transitional deadline has been set to allow for compliance:

- directors and liquidators in office as of 1 January 2025, the date on which the novelty entered into force, must communicate their digital domicile **no later than June 30th 2025**;
- for new appointments or registrations (such as, for example, the establishment of a new company or the appointment of a new director), as from January 1<sup>st</sup> 2025, the communication of the director's personal PEC is mandatory at the same time as the application for registration with the companies register.

<sup>1</sup>The obligation applies to directors and liquidators of corporations, cooperative societies, consortium companies and partnerships. On the other hand, mutual benefit societies and simple societies that do not carry out business activities (e.g. simple societies carrying out auditing activities) are exempt.



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### **Consequences in the event of non-compliance**

The absence of the PEC indication, which is considered by the law a required information element, prevents the successful completion of the preliminary procedure relating to the application submitted by the company.

In the event of an application for registration, or on the occasion of an act of appointment or renewal of a director by a company subject to this obligation, the Chamber of Commerce receiving the application will have to suspend the proceedings. To this end, a reasonable period, which in any case must not exceed 30 days, must be allowed for the company to complete the missing information.

If the deadline expires without the company having done so, the proceedings will be concluded by the rejection of the application.

Individuals who manage business activities organised under different legal forms (such as directors of consortia, network contracts, EEIG (European Economic Interest Grouping), associations, foundations, economic public bodies, special companies under the TUEL (Consolidated Law on Local Authorities), private legal persons, as well as heads of branch offices of foreign companies) are exempt from this obligation, since they do not qualify as directors of the enterprise in question.

There is also provision for the application of administrative pecuniary sanctions pursuant to Article 2630 of the Civil Code, in the amount between euro 103,00 and euro 1.032,00, unless voluntary correction.

### **Compliance modalities**

The director or liquidator who does not yet have his/her own personal PEC address must activate a certified electronic mail box registered on his/her name as a natural person, through one of the authorised operators. Once the box has been obtained, it will be necessary to send the company registry a telematic file for communication of the digital domicile, drawn up in the manner provided for by the chamber of commerce system. It is also possible to make a communication in conjunction with other fulfilments (e.g. appointment or renewal of office), or by means of an autonomous file.

The registration of the digital domicile in the Companies Register and any subsequent changes thereto are exempt from stamp duty and secretarial fees.



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In the event that exempted persons file only a PEC communication from the manger, the file will be subject to a euro 30 fee and stamp duty, as a change of domicile data.

The director's digital domicile, communicated with the application for registration submitted to the Companies Registry, cannot be a PEC address of another company or in any case registered and referred to another director.

In the case of director-legal person, the digital domicile of the legal person-director must be communicated.

The mere communication of the digital domicile of the director (or partner-director of partnership companies) is exempt from stamp duty and secretarial fees.

The exemption from stamp duty and secretarial fee also applies if the system requests the updating of the postal code (ZIP code) within the domicile box.

Best Regards.

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