

# Mandatory PEC for administrators - Ministry of Enterprises and Made in Italy Note 12.3.2025 No. 43836

## 1. INTRODUCTION

Article 860 of Law 30.12.2024 No. 207 (2025 Budget Law), amending Article 5, paragraph 1 of Legislative Decree 179/2012, has extended the obligation to have a certified email address (PEC) – or digital domicile – to "administrators of companies established in corporate form," who must register this address with the Business Register, as already required for individual businesses and companies.

### Official Clarifications

The Ministry of Enterprises and Made in Italy (MIMIT), in note 12.3.2025 No. 43836, provided clarifications regarding this new obligation.

## 2. COMPANIES TO CONSIDER

The obligation to communicate the PEC of administrators applies to all companies, excluding those not allowed to conduct commercial activities, such as:

- Simple partnerships, with the only exception being simple partnerships engaged in agricultural activities;
- Mutual aid societies;
- Consortia, even with external activities;
- Consortium companies, as they carry out a social activity aimed at regulating or performing certain phases of activities of the companies of the founding entrepreneurs.

It is believed, however, that business networks can be included if, in the presence of a common fund and commercial activity directed towards third parties, they are registered in the Business Register, acquiring legal personality (cf. MIMIT note 12.3.2025 No. 43836).

## 3. ADMINISTRATORS TO CONSIDER

The PEC to be communicated is that of all individuals, whether natural or legal persons, who formally hold the power to manage corporate affairs, with the related functions of management and organization. The reference to the obligation for individuals who hold the position and not for the body as such means that, in the presence of multiple administrators, a PEC address must be registered for each of them.

### Application of the Obligation to Liquidators

The obligation also applies to liquidators. It would be unreasonable to consider that, precisely during the delicate phase of the company's liquidation, the public interest requirements that

justified the obligation to expose a direct digital domicile for the individuals entrusted with the company's administration would no longer apply, even if limited to the perspective of liquidation (cf. MIMIT note 12.3.2025 No. 43836).

#### **4. EXCLUSION OF THE POSSIBILITY OF MAKING THE ADMINISTRATOR'S PEC COINCIDE WITH THE COMPANY'S PEC**

MIMIT note 12.3.2025 No. 43836 highlighted that, in principle, the registration of the same PEC address for both the administrator and the company might not be rejected. However, this solution, which could be desirable in terms of simplification and reducing the burden during the first compliance with the new requirement, may cause complications in various areas (such as mail management, inbox access, and transparency in distinguishing the recipients). Moreover, separating the administrator's PEC address from the company's would be more in line with the rationale of the law, which aims to ensure the transparency of an electronic address exclusively dedicated to the administrator, accessible to third parties who might have a legitimate interest in a formal, direct communication channel.

The feasibility of the solution where the PECs coincide, MIMIT further emphasizes, is precluded by the Directive of May 22, 2015, which requires that the business's email address communicated for registration in the Business Register be "exclusively owned by the business." If this condition is not met, the registration would be considered invalid. This is based on the rationale behind the relevant laws, as well as their impact on multiple areas, including the rules on the telematic civil procedure.

In light of this, companies that have chosen to use the same PEC for both the administrator and the company must comply with the new guidelines by June 30, 2025.

If the same individual holds the position of administrator for multiple companies, it is possible to use the same PEC address for each of them, or, alternatively, to use different addresses for each company or group of companies. There are no reasons, either from a textual or a legal rationale perspective, to exclude or deem this inappropriate (see MIMIT note 12.3.2025 No. 43836).

Finally, there is nothing preventing an administrator who already holds a PEC (for example, as a self-employed professional) from using this PEC for the registration with the Business Register in compliance with the new obligation.

#### **5. EXTENSION OF THE OBLIGATION TO COMPANIES ALREADY ESTABLISHED BY JANUARY 1, 2025**

MIMIT note 12.3.2025 No. 43836 established that the obligation to register the PEC of administrators also applies to companies already established before January 1, 2025. These companies can communicate the PEC addresses of their administrators by June 30, 2025.

#### **6. SANCTIONING ASPECTS**

There is no specific deadline for compliance with the obligation, nor are there specific sanctions for failure to comply with this obligation. This differs from the extension of the obligation to companies and individual entrepreneurs, where a deadline was set for those already registered, specifying that the sanction (as provided by Article 2630 of the Civil Code, doubled, or Article 2194 of the Civil Code, tripled) would be applied after a formal notice to regularize within 30 days. In

the case of new registrations, it was established that the Business Register office receiving an application without the indication of a digital domicile would suspend the application until it was completed with the digital domicile.

On this matter, MIMIT note 12.3.2025 No. 43836 points out that the omission of the PEC address of administrators, being a legally required informational element, prevents the successful conclusion of the application process submitted by the company.

In the case of a registration application, or an act of appointment or renewal of an administrator, by a company subject to the obligation, the Chamber of Commerce receiving the application must therefore suspend the procedure, giving the company a reasonable deadline, not exceeding 30 days, to provide the missing information. If the deadline expires without compliance, the application will be rejected.

Regarding sanctions, the note states that the amendment does not introduce any new provisions, and, due to the principle of legality under Article 1 of Law 689/81, the provisions of paragraphs 6-bis and 6-ter of Article 16 of Legislative Decree 185/2008 converted do not apply by extension or analogy.

However, MIMIT concludes that the ordinary sanction provided by Article 2630 of the Civil Code remains applicable, ranging from €103.00 to €1,032.00, with a reduction to one-third if the obligation is fulfilled within 30 days following the expiration of the deadline.

## **7. SECRETARY FEES**

Article 1, paragraph 860 of Law 207/2024 – through Article 5, paragraph 1 of Legislative Decree 179/2012 converted – extends to the administrators of companies established in corporate form the obligation provided by Article 16, paragraph 6 of Legislative Decree 185/2008 converted. The last sentence of the referenced paragraph states that "the registration of the digital domicile in the Business Register and any subsequent changes are exempt from stamp duty and secretary fees."

MIMIT note 12.3.2025 No. 43836 observes that the provision is textually referred only to the registration of the company's digital domicile in the Business Register and does not specify anything regarding the situation at hand.

An extensive interpretation of the rule, however, is considered necessary to avoid an unreasonable solution.

It is therefore believed that the exemption in question also applies to the communication and modification of the administrators' PEC addresses.

Therefore, even the mere communication of the PEC address to the Business Register should be carried out with a "simple procedure" and is exempt from stamp duty and secretary fees. However, the communication or modification of the administrator's PEC address submitted together with an application for registration or the filing of an act (e.g., the appointment or renewal of the administrator) with the Business Register remains subject to the ordinary rules concerning secretary fees.