



To whom it may concern

Reggio Emilia, March 18, 2025

## MEMORANDUM N. 22/2025

### Insight

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#### **Subject: PEC requirement for corporate directors**

Article 1, Paragraph 860 of Law No. 207 of Dec. 30, 2024 (Budget Law 2025) introduced a requirement for **directors of companies, both partnerships and corporations**, excluding simple companies that do not carry out an agricultural business, to have a PEC address to be communicated to the Business Registry. Consortia and consortium companies are excluded.

The obligation affects not only companies that are formed on or after January 1, 2025 (the effective date of Budget Law 2025), but also those that already exist.

For the latter, the reporting requirement must be fulfilled **by June 30, 2025**.

However, if a new director is appointed before that date or the office is renewed, the disclosure must be made at the same time as the filing of the same.

In cases where a person is a director of more than one company, he or she may have only one PEC.

The communication is exempt from stamp duty and secretarial fees.

In the event that the communication is not made within the prescribed time limit, the administrative penalty set forth in Article 2630 of the Civil Code (from €. 103 to €. 1032) is applicable.

The Firm remains available for any clarifications.

**SGB & Partners - Commercialisti**

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