



To whom it may concern

Reggio Emilia, March 19, 2025

## MEMORANDUM N. 23/2025

### Deadline/Fulfillment

#### **Subject: PEC requirement for corporate directors - cost of service**

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

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 under Article 2630 of the Civil Code (from €. 103 to €. 1032) shall apply.

For those who would like to rely on our firm for PEC activation and communication in cciaa, the costs will be as follows:

- PEC request in the name of the administrator with **INFOCERT legalmail** ( 27 euros + VAT ) + 20 euros + VAT handling fee
- Communication in the Chamber of Commerce: 30 euros + VAT

#### **The contact persons for the activity are:**

**Greta Franceschini** [g.franceschini@sgbstudio.it](mailto:g.franceschini@sgbstudio.it) for opening PECs and  
**Federica Azzimondi** [f.azzimondi@sgbstudio.it](mailto:f.azzimondi@sgbstudio.it) for the communication in Chamber of Commerce

The Firm remains available for any clarifications.

**SGB & Partners - Commercialisti**

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