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*News in the area of tax law*

Ladies and Gentlemen

With this newsletter we would like to inform you about the following news:

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## 1. Tax back payments at 2%

As of January 1, 2025, the statutory interest rate has decreased from 2.5% to 2% per year. As a result, tax back payments and corrections will also become cheaper.

## 2. PEC Address: Mandatory for Managers

The Italian Budget Law 2025 introduces new bureaucratic requirements for companies. Starting in 2025, managers of companies must provide not only the PEC address of the company but also a personal PEC address when registering with the commercial register.

The Milan Commercial Register has pragmatically allowed the use of the company's PEC as the digital address for managers to reduce the administrative burden. However, clear implementation guidelines are still lacking, and the regulation is criticized as unnecessarily bureaucratic.

Please do not hesitate to contact us for further information.

Yours sincerely

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