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## **PAYMENT FOLDER: IS NOT VALID THE NOTIFICATION IN PDF FORMAT.**

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*With the decision in question, the Provincial Tax Commission of Reggio Emilia, section I, has established that the file attached to the certified electronic mail with the p7m extension is the only one able to guarantee the unmodifiability of the document and the identifiability of its author.*

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The **PTC of Reggio Emilia**, with the **decision n. 204**, filed on **July 31st 2017**, addressed the problem concerning the type of file extension that must contain the payment folder notified by certified e-mail.

### **The fact.**

In the case under examination, a company had requested the cancellation of 18 payment files issued against it, challenging, among the numerous findings, the notification by the Inland Revenue of some of them in pdf format by certified electronic mail.

### **The point of the PTC.**

With regard to the notifications transmitted through certified mail, the PTC has found that the electronic file of payment chosen by the collection agent is the pdf and that, as claimed by the applicant company, “the notification through certified email is not valid if, as in the present case, through certified email containing the file of the folder with the “.pdf” extension instead of “.p7m”, confirming not only **the integrity and the immutability of the IT document**, but also for what concern the digital signature, **the identifiability of its author and subsequent authorship of the act**, is guaranteed only through the extension of the “.p7m” file”, since, the PTC continues, “with the notification via certified e-mail in “.pdf” format it is not produced the original of the folder, but only an electronic copy without value because it has no certificate of conformity by a Public Officer”.

Finally, then, highlighting that “only the extension of the notified file “.p7m” of the notified file, an extension that represents the so-called “cryptographic envelope” containing in itself the original document, the IT evidence of the signature and the key to its verification, can attest to the certification of the signature. In the absence of such extension of the file”, reason why the PTC has decided to **cancel 12 of the payment files** contested by the applicant company, considering the notification as not valid.

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