



EUROPEAN COURT OF HUMAN RIGHTS
COUR EUROPÉENNE DES DROITS DE L'HOMME

FIRST SECTION

CASE OF AGRISUD 2014 S.R.L. SEMPLIFICATA AND OTHERS v. ITALY

(Applications nos. 32539/18 and 7 others – see appended list)

JUDGMENT

STRASBOURG

11 December 2025

This judgment is final but it may be subject to editorial revision.

In the case of Agrisud 2014 S.r.l. semplificata and Others v. Italy,

The European Court of Human Rights (First Section), sitting as a Committee composed of:

Frédéric Krenç, *President*,

Raffaele Sabato,

Alain Chablais, *judges*,

and Liv Tigerstedt, *Deputy Section Registrar*,

Having regard to:

the applications against the Italian Republic lodged with the Court under Article 34 of the Convention for the Protection of Human Rights and Fundamental Freedoms (“the Convention”) by the applicant companies listed in the appended table (“the applicant companies”), on the various dates indicated therein;

the decision to give notice of the complaints concerning Article 8 of the Convention, taken alone and in conjunction with Article 13 of the Convention, and Article 6 of the Convention to the Italian Government (“the Government”) represented by their Agent, Mr L. D’Ascia, and declare the remainder of application no. 32539/18 inadmissible;

the parties’ observations;

Having deliberated in private on 20 November 2025,

Delivers the following judgment, which was adopted on that date:

SUBJECT MATTER OF THE CASE

1. The applications are of the type examined in *Italgomme Pneumatici S.r.l. and Others v. Italy* (nos. 36617/18 and 12 others, 6 February 2025) and concern access to and inspection of the applicant companies’ business premises, registered offices or premises used for professional activities, and the examination and copying of their accounting records, company books, invoices and other mandatory documents relating to accounting, and several different types of documents relevant for tax assessment purposes (the details are set out in the appended table). The contested measures were taken by officers or agents of the Tax Authority (*Agenzia delle Entrate*) or the Revenue Police (*Guardia di Finanza*), for the purpose of assessing the applicant companies’ compliance with their tax obligations.

2. The relevant details of the domestic procedures in each of the applications are set out in the appended table.

3. The applicant companies complained of the excessively broad scope of the discretion conferred on the domestic authorities by the national legislation and of the lack of sufficient procedural safeguards capable of protecting them against any abuse or arbitrariness, and in particular that there had been no *ex ante* and/or *ex post* judicial or independent review of the contested measures. They relied on Article 8 of the Convention, taken alone and in conjunction with Article 13 of the Convention, and in the application no. 32539/18 also Article 6 § 1 of the Convention.

THE COURT'S ASSESSMENT

I. JOINDER OF THE APPLICATIONS

4. Having regard to the similar subject matter of the applications, the Court finds it appropriate to examine them jointly in a single judgment.

II. ALLEGED VIOLATION OF ARTICLE 8 OF THE CONVENTION

5. The Court, being the master of the characterisation to be given in law to the facts of the case, considers that the above-mentioned complaints (see paragraph 3 above) fall to be examined solely under Article 8 of the Convention (see *Radomilja and Others v. Croatia* [GC], nos. 37685/10 and 22768/12, §§ 114 and 126, 20 March 2018).

6. The Government submitted that the applicant companies had failed to exhaust domestic remedies, as they had not challenged the measures in question before the tax courts or civil courts. The Court has already clarified in *Italgomme Pneumatici S.r.l. and Others* (cited above, §§ 137-38) that the domestic legal framework does not provide sufficient procedural safeguards, in particular insofar as the contested measures are not subject to an effective *ex post* judicial review of their legality, necessity and proportionality. In the light of the above, the Government's preliminary objection of non-exhaustion of domestic remedies must be dismissed.

7. The Court further notes that the complaints are not manifestly ill-founded within the meaning of Article 35 § 3 (a) of the Convention or inadmissible on any other grounds. They must therefore be declared admissible.

8. The general principles regarding access, inspections and searches, and the copying and seizure of documents on the premises of legal persons for tax assessment purposes were summarised by the Court in *Italgomme Pneumatici S.r.l. and Others* (cited above, §§ 95-141).

9. In particular, in that case, the Court addressed access to and inspection of business premises by officers or agents of the Revenue Police or the Tax Authority, as well as the examination, copying and seizure of accounting records, company books, invoices and other mandatory documents relating to accounting, and several different types of documents relevant for tax assessment purposes, under the same legislation as applied in the cases at hand, namely Article 52 § 1 of Presidential Decree no. 633 of 26 October 1972 and/or Article 33 § 1 of Presidential Decree no. 600 of 29 September 1973. The Court clarified that the contested measures, although not equivalent to a search and seizure operation, constituted an interference with the right to respect for "home" and "correspondence" (*ibid.*, §§ 77-79) and that the Italian legal framework afforded the domestic authorities unfettered discretion with regard to both the conditions in which the contested measures could be implemented and the scope of those measures (*ibid.*, § 139). At the

same time, the Court found that the given legal framework did not provide sufficient procedural safeguards as the contested measures, although open to some judicial remedies, were not subject to a sufficient review. The domestic legal framework did not therefore provide the applicant companies with the minimum degree of protection to which they were entitled under the Convention (*ibid.*, §§ 121-36).

10. As to the circumstances in which and the conditions on which the domestic authorities implemented the contested measure (see *Italgomme Pneumatici S.r.l. and Others*, cited above, §§ 107-15), although all the inspections in the present applications, with the exception of application no. 32539/18, were carried out after Circular no. 4/E of the Tax Authority of 7 May 2021 – which provided some operational guidelines and selection criteria (*ibid.*, §§ 58 and 111) – had been issued, the Court has already clarified that such non-binding guidelines could not be considered sufficient to delimit the scope of the authorities’ discretion in the absence of any transparent public information as to which business premises are inspected over time (*ibid.*, §§ 112-13). In this regard, it appears from facts set out in the appended table that most of the authorisations issued in the applicant companies’ cases did not include any reasoning justifying the measures, apart from a reference to the need to obtain evidence relevant for tax-assessment purposes. Moreover, in one application (no. 33570/22) the inspections took place more than two years after the authorisation had been issued.

11. As to the object and scope of the contested measure (*ibid.*, §§ 116-20), in the majority of the applications the authorisations permitted access to all documents and evidence concerning general compliance with the applicant companies’ tax obligations over several years, without any other restriction on the scope of the inspections conducted on their premises (see details set out in the appended table).

12. As already concluded above (see paragraph 6) *ex post* complaints to the tax courts or the civil courts cannot be considered effective remedies for the reasons set out in *Italgomme Pneumatici S.r.l. and Others* (cited above, §§ 128-29 with regard to tax courts and §§ 133-34 with regard to civil courts) and thus they are not avenues to exhaust. The Government did not point to any fresh domestic law or decisions calling those findings into question.

13. Having regard to the above findings, the Court concludes that in these circumstances it cannot be said that the interference in question was “in accordance with the law” as required by Article 8 § 2 of the Convention.

14. There has accordingly been a violation of Article 8 of the Convention.

APPLICATION OF ARTICLE 41 OF THE CONVENTION

15. The applicant companies asked the Court to award a sum determined on an equitable basis in respect of the non-pecuniary damage which they had sustained on account of the violations.

16. The Government argued that the claim was unsubstantiated.

17. The Court, ruling on an equitable basis, awards each of the applicant companies 3,200 euros (EUR) in respect of the non-pecuniary damage sustained on account of the violation of Article 8 of the Convention, plus any tax that may be chargeable.

18. The applicant companies did not submit any claim in respect of cost and expenses. Accordingly, the Court makes no award under this head.

FOR THESE REASONS, THE COURT, UNANIMOUSLY,

1. *Decides* to join the applications;
2. *Declares* the applications admissible;
3. *Holds* that there has been a violation of Article 8 of the Convention;
4. *Holds*
 - (a) that the respondent State is to pay each applicant company EUR 3,200 (three thousand two hundred euros), plus any tax that may be chargeable, within three months, in respect of non-pecuniary damage;
 - (b) that from the expiry of the above-mentioned three months until settlement simple interest shall be payable on the above amounts at a rate equal to the marginal lending rate of the European Central Bank during the default period plus three percentage points.

Done in English, and notified in writing on 11 December 2025, pursuant to Rule 77 §§ 2 and 3 of the Rules of Court.

Liv Tigerstedt
Deputy Registrar

Frédéric Krenc
President

APPENDIX

List of cases:

No.	Application no. Case name Date lodged	Applicant company's name Registration date Place of residence Nationality	Representative's name Location	Date and authority granting the audit	Justification and scope of the measure	Date of access to premises	Evidence collected
1.	32539/18 Agrisud 2014 S.r.l. semplificata v. Italy 03/07/2018	AGRISUD 2014 S.R.L. SEMPLIFICATA 2014 Cerignola Italian	Cristiano STASI Foggia	25/01/2018 Head of Revenue Police in Cerignola	To control the applicant company's compliance with its tax obligations from 01/10/2014 to 25/01/2018.	25/01/2018	When asked to submit any relevant accounting documents, the applicant company's legal representative explained that the documents were stored at the office of the company's consultant and stated they would be submitted to the Revenue Police at a later stage. An appointment was scheduled in this regard for 01/02/2018. In the absence of the requested documentation, the Revenue Police carried out an inspection, making copies of other documents which did not concern the applicant company (namely, invoices issued by another company which had the same legal representative and whose registered office was at that legal representative's home).

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No.	Application no. Case name Date lodged	Applicant company's name Registration date Place of residence Nationality	Representative's name Location	Date and authority granting the audit	Justification and scope of the measure	Date of access to premises	Evidence collected
2.	30025/22 Bigas S.r.l. v. Italy 09/06/2022	BIGAS S.R.L. 2015 Manfredonia Italian	Cristiano STASI Foggia	23/02/2022 Director of the Tax Authority in Foggia	To control the applicant company's compliance with the intra-Community value-added tax (VAT) obligations for the years 2019 and 2020. The controls might be extended to other tax periods should "situations of particular tax relevance" arise.	25/02/2022	The business premises were at the same place as the office of the tax consultant, who produced an electronic copy of the relevant accounting records, company books and invoices. Transport and bank documentation concerning intra-Community transactions was to be submitted at a later stage.
3.	33570/22 Materassificio picentino di Fabio D'Elia & C. S.n.c. v. Italy 24/06/2022	MATERASSIFICIO PICENTINO DI FABIO D'ELIA & C. S.N.C. 1987 Giffone Valle Piana Italian	Cristiano STASI Foggia	14/01/2020 Director of the Tax Authority in Salerno	General tax assessment for 2016, as well as a "formal control" (<i>controllo formale</i>) for the subsequent years up to the date of access, scheduled for 15/01/2020. The company was included in the Salerno Tax Authority's Annual Audit Plan, following a selection carried out by that authority for the 2016 tax period, based on "objective investigation criteria and risk indicators developed with the	Officers accessed the premises on seven different dates from 12/04/2022 to 28/04/2022	The officers inspected all the documentation relevant for tax assessment purposes for the tax year 2016. In particular, the records of the operation indicated that the officers asked for invoices and other relevant documentation concerning intra-Community transactions for the relevant period, accounting records and accounting evidence regarding business relations with other companies, up to the date of the last accounting entry. The officers examined that documentation in the applicant

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					aid of the applications used by the Office", particularly in relation to the income declared for the year under review compared with the average income in the sector.		company's premises and identified several tax violations.
4.	35307/22 E.C.S. S.r.l. v. Italy 06/07/2022	E.C.S. S.R.L. 2006 Manfredonia Italian	Cristiano STASI Foggia	17/03/2022 Head of the Revenue Police in Manfredonia Authorisation not produced at the time of access but served on 21/03/2022	General tax assessment for the years 2016 - 2022. At the time of access, the applicant company was informed that the purpose of the measure was to obtain "specific elements concerning business relations with another company". That company belonged to the brother of the applicant company's legal representative and had also been subjected to an audit (see application no. 35590/22 below).	17/03/2022	The applicant company was asked to provide accounting records, bank statements concerning transactions with another company and any other relevant documentation relating to payment methods. The legal representative reserved the right to submit the documentation at a later stage.

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No.	Application no. Case name Date lodged	Applicant company's name Registration date Place of residence Nationality	Representative's name Location	Date and authority granting the audit	Justification and scope of the measure	Date of access to premises	Evidence collected
5.	35484/22 S.C.M. S.r.l. v. Italy 06/07/2022	S.C.M. S.R.L. 2006 Manfredonia Italian	Cristiano STASI Foggia	17/03/2022 Head of the Revenue Police in Manfredonia Authorisation not produced at the time of access but served on 21/03/2022	General tax assessment for the years 2016 - 2022. At the time of access, the applicant company was informed that the purpose of the measure was to obtain “specific elements concerning business relations with another company”. That company belonged to the applicant company's legal representative and had also been subjected to an audit (see application no. 35590/22 below).	17/03/2022	The applicant company was asked to provide accounting records, bank statements concerning transactions with another company and any other relevant documentation relating to payment methods. The legal representative reserved the right to submit the documentation at a later stage.
6.	35590/22 S. & V. S.r.l. v. Italy 06/07/2022	S. & V. S.R.L. 2002 Manfredonia Italian	Cristiano STASI Foggia	17/03/2022 Head of the Revenue Police in Manfredonia	General tax assessment for the years 2016 - 2022.	17/03/2022	Accounting records, company books and invoices. The applicant company produced some of the documents, and the documents in electronic format were copied by the officers.

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No.	Application no. Case name Date lodged	Applicant company's name Registration date Place of residence Nationality	Representative's name Location	Date and authority granting the audit	Justification and scope of the measure	Date of access to premises	Evidence collected
7.	35888/22 F.P.S. S.r.l. v. Italy 06/07/2022	F.P.S. S.R.L. 2001 Manfredonia Italian	Cristiano STASI Foggia	17/03/2022 Head of the Revenue Police in Manfredonia Authorisation not produced at the time of access but served on 21/03/2022	General tax assessment for the years 2016 -2022. At the time of access, the applicant company was informed that the purpose of the measure was to obtain “specific elements concerning business relations with another company”. That company belonged to the brother of the applicant company’s legal representative and had also been subjected to an audit (see application no. 35590/22 above).	17/03/2022	The applicant company was asked to provide accounting records, bank statements concerning its transactions with another company and any other relevant documentation relating to payment methods. The legal representative reserved the right to submit the documentation at a later stage.
8.	37054/22 Alidaunia S.r.l. v. Italy 21/07/2022	ALIDAUNIA S.R.L. 1976 Foggia Italian	Cristiano STASI Foggia	23/06/2022 Director of the Tax Authority in Foggia	To control compliance with tax obligations for the year 2019 and, with regard to the current year, to check the lawfulness of accounting records and any other relevant “element of wider tax interest”, in particular compliance with tax	28/06/2022	Accounting records, company books, bank statements and relevant contracts. Submitted by the applicant company in electronic format.

AGRISUD 2014 S.R.L. SEMPLIFICATA AND OTHERS v. ITALY JUDGMENT

No.	Application no. Case name Date lodged	Applicant company's name Registration date Place of residence Nationality	Representative's name Location	Date and authority granting the audit	Justification and scope of the measure	Date of access to premises	Evidence collected
					legislation on “labour costs”. Reasons justifying the measure: Low income declared; Substantial VAT credit; Company had not been subjected to tax assessments in the previous five years.		