



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

FIRST SECTION

CASE OF EDILSUD 2014 S.R.L. SEMPLIFICATA AND FERRERI v. ITALY

(Applications nos. 32961/18 and 32984/18)

JUDGMENT

STRASBOURG

5 March 2026

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

In the case of Edilsud 2014 S.r.l. Semplificata and Ferreri 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 (nos. 32961/18 and 32984/18) 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 applicants listed in the appended table (“the applicants”), on the 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. 32961/18 inadmissible;

the parties’ observations;

the decision to reject the Government’s objection to the examination of the applications by a Committee;

Having deliberated in private on 5 February 2026,

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

SUBJECT MATTER OF THE CASE

1. The case concerns access to and inspection of the business premises of the applicant company, which had its registered office at the home of its legal representative and sole owner, who is the second applicant.

2. Authorisation to carry out the inspection was issued, at the request of the local head of the Revenue Police (*Guardia di Finanza*), by the public prosecutor at the Foggia District Court on 31 January 2018. It stated that the purpose of the measure was to assess the company’s tax compliance and possibly to enable the prosecution of tax offences.

3. On 2 February 2018 officers entered the company’s registered office, located in the second applicant’s home. The second applicant voluntarily produced some of the requested documents, noting that others were held by a grassroots movement (*movimento autonomo di base*) to which he belonged. The officers searched the entire house, including bedrooms and bathrooms, and two cars. The house search produced no results, whereas certain documents concerning one of the applicant company’s clients were found in one of the cars.

4. The applicants complained under Article 8, taken alone and in conjunction with Article 13 of the Convention, 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 further complained under Article 6 § 1 of the Convention about the lack of *ex post* judicial review of the contested measure.

THE RELEVANT LEGAL FRAMEWORK AND PRACTICE

5. The relevant legal framework and practice concerning access to and inspection of business premises for tax assessment purposes were summarised in *Italgomme Pneumatici S.r.l. and Others v. Italy* (nos. 36617/18 and 12 others, §§ 37-67, 6 February 2025).

6. In particular, under Article 52 § 1 of Presidential Decree no. 633 of 26 October 1972 on value-added tax, as interpreted in the relevant case-law of the Court of Cassation, although access to business premises that are also used as a home (*abitazione*) requires an authorisation from the public prosecutor, such an authorisation does not have to be reasoned, as it is considered a “mere procedural requirement”. By contrast, reasoning is needed when the measure in question is authorised by a public prosecutor in respect of the residences of private individuals that are not at the same time business premises (*ibid.*, §§ 42 and 60, and the reference to domestic case-law therein).

THE COURT’S ASSESSMENT

I. JOINDER OF THE APPLICATIONS

7. 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

8. The Court, being the master of the characterisation to be given in law to the facts of the case, considers that both of the above-mentioned complaints (see paragraph 4 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).

A. Admissibility

9. The Government submitted that the applicants 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.

10. 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.

B. Merits

11. 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).

12. The present case differs from *Italgomme Pneumatici S.r.l. and Others* (cited above) in that the applicant company's registered office was at the same time the home of its legal representative, who is also the second applicant.

13. With regard to the circumstances in which and the conditions on which the domestic authorities implemented the contested measure, the Court notes at the outset that, although in the case at hand it was authorised by a public prosecutor because of the cumulative function of the premises as business premises and private residence no specific conditions are required under Article 52 § 1 of Decree no. 633 of 1972 for the issuing of such an authorisation, which must not be reasoned and is therefore regarded as a mere procedural requirement (see paragraph 6 above). Such an authorisation is in this respect comparable to that issued by the head of the Revenue Police or the Tax Authority (*Agenzia delle Entrate*), which has already been found by the Court to be inadequate in *Italgomme Pneumatici S.r.l. and Others* (cited above, §§ 109-15). Indeed, the domestic legislation imposes reasoning only when the prosecutor authorises the measure in question in respect of the residences of private individuals that are not at the same time business premises (see paragraph 6 above).

14. As to the object and scope of the contested measure, the Court observes that, under the applicable domestic law, the authorisation issued by the public prosecutor encompassed both the applicant company's registered office and the private residence of the second applicant as they were in the same premises and allowed access to all documents and evidence concerning general compliance with tax obligations, without restricting the scope of the inspections in any way.

15. As already concluded above (see paragraph 9) *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.

16. Having regard to the above conclusions, the Court finds 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.

17. There has accordingly been a violation of Article 8 of the Convention in respect of both applicants.

APPLICATION OF ARTICLE 41 OF THE CONVENTION

18. The applicants 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 violation.

19. The Government argued that the claim was unsubstantiated.

20. The Court accepts that the applicants have suffered some non-pecuniary damage which would not be sufficiently compensated by the finding of the violation alone. Making its assessment on an equitable basis and having regard to the circumstances of the case, as well as to the close link between the applicants (see paragraph 1 above; compare *Kin-Stib and Majkić v. Serbia*, no. 12312/05, § 95, 20 April 2010), the Court awards them jointly 7,600 euros (EUR) in respect of the non-pecuniary damage.

21. The applicants 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 the applicants jointly within three months the amount of EUR 7,600 (seven thousand six hundred euros), plus any tax that may be chargeable, 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 5 March 2026, pursuant to Rule 77 §§ 2 and 3 of the Rules of Court.

Liv Tigerstedt
Deputy Registrar

Frédéric Krenco
President

APPENDIX

List of cases:

No.	Application no. Case name Date lodged	Applicant's name Year of birth/registration Place of residence Nationality	Representative's name Location
1.	32961/18 Edilsud 2014 S.r.l. Semplificata v. Italy 03/07/2018	EDILSUD 2014 S.R.L. SEMPLIFICATA 2014 San Ferdinando di Puglia Italian	Cristiano STASI Foggia
2.	32984/18 Ferreri v. Italy 03/07/2018	Bartolomeo FERRERI 1969 San Ferdinando di Puglia Italian	Federica CAROPRESE Foggia