



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

FIRST SECTION

DECISION

Application no. 1742/26
BALDIPERA S.R.L.
against Italy

The European Court of Human Rights (First Section), sitting on 3 September 2026 as a Committee composed of:

Erik Wennerström, *President*,

Raffaele Sabato,

Alain Chablais, *judges*,

and Liv Tigerstedt, *Deputy Section Registrar*,

Having regard to:

the application (no. 1742/26) 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”) on 30 December 2025 by Baldipera S.r.l. (“the applicant company”), a company registered in Italy, which was represented by Mr C. Stasi, a lawyer practising in Foggia;

Having deliberated, decides as follows:

SUBJECT MATTER OF THE CASE

1. The application concerns access to and inspection of the registered offices of the applicant company and the business premises used for its professional activities. It raises issues similar to those examined in *Italgomme Pneumatici S.r.l. and Others v. Italy* (nos. 36617/18 and 12 others, 6 February 2025).

2. Authorisation to carry out the inspection was issued, at the request of the Revenue Police (*Guardia di Finanza*) of Viareggio, by the public prosecutor of the Lucca District Court on 14 March 2025. It stated that the purpose of the measure was to assess the company’s tax compliance for the years 2021 through 2025 and possibly to enable prosecution in respect of tax-related offences.

3. On 19 March 2025 officers entered and searched the applicant company’s registered office, its operational premises and its administrative

office. The legal representative complied with the officers' requests by voluntarily producing the requested documents, some of which were seized.

4. Before the Court, the applicant company complained under Article 8 of the Convention, taken alone and in conjunction with Article 13, that the access to and the inspection of its registered offices and premises used for professional activities had been unlawful. It argued, in particular, that the domestic legal framework did not sufficiently delimit the scope of discretion conferred on the domestic authorities, that the access had not been subject to an *ex ante* judicial or independent check and that there had been no effective *ex post* judicial or independent review.

THE COURT'S ASSESSMENT

5. The relevant general principles concerning access to and inspection of business premises in the context of tax audits were set out in *Italgomme Pneumatici S.r.l. and Others* (cited above, §§ 95-101).

6. In particular, the Court reiterates that the authorities' access to business premises or premises used for professional activities, the inspections carried out therein, and the copying or seizure of documents and other data constitute an interference with the right to respect for "home" and "correspondence" within the meaning of Article 8 of the Convention (*ibid.*, §79).

7. The Court further refers to the general principles concerning the application of the time-limit rule set out in Article 35 § 1 of the Convention (see *Lopes de Sousa Fernandes v. Portugal* [GC], no. 56080/13, §§ 128-32, 19 December 2017, with further references) and to the close interrelation between that rule and the requirement to exhaust domestic remedies. The Court reiterates that, where it is clear from the outset that no effective remedy is available to the applicant, the four-month period runs from the date of the act or measure complained of, or from the date on which the applicant became aware of that act or of its effects (see, notably, *Varnava and others v. Turkey* [GC], nos. 16064/90 and 8 others, § 157, ECHR 2009).

8. The Court has already found that, as regards access to and inspection of business premises in the context of tax audits, the Italian legal framework did not provide sufficient procedural safeguards, in particular in so far as the contested measures were not subject to an effective *ex post* judicial review of their legality, necessity and proportionality. The Court specifically held that *ex post* complaints to the tax courts or the civil courts could not be considered effective remedies (see *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 were not remedies to be pursued.

9. Turning to the circumstances of the present case, the Court notes that the tax authorities accessed and inspected the applicant company's premises on 19 March 2025 (see paragraph 3 above). It appears from the documents in the Court's possession that the applicant company did not seek to challenge

those measures before the domestic courts. Moreover, relying on *Italgomme Pneumatici S.r.l. and Others* (cited above), it argued before the Court that no effective *ex post* judicial or independent review was available under domestic law.

10. This being so, the Court notes that the application was submitted on 30 December 2025, that is, more than four months after the tax authorities' access to and inspection of the company's premises, which took place on 19 March 2025 (see paragraph 3 above). Accordingly, having regard to the lack of effective remedies available which the applicant company could have availed itself of to challenge the contested measures, the Court concludes that the application was lodged out of time.

11. It follows that the application must be rejected in accordance with Article 35 § 4 of the Convention.

For these reasons, the Court, unanimously,

Declares the application inadmissible.

Done in English and notified in writing on 24 September 2026.

Liv Tigerstedt
Deputy Registrar

Erik Wennerström
President