



## **Observatory on the Protection of Taxpayers' Rights**

Below you will find a report prepared by Felix Desmyttere, Postdoctoral Researcher at the *Instituut voor Belastingrecht, University of Gent* and Reporter of the OPTR Unit for the *European Court of Human Rights*.

This set of questionnaires comprises the National Reporter's assessment of the country's practice during 2025 in protecting taxpayers' rights and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights."

## 2025 Relevant Case Law – European Court of Human Rights

Minimum Standard Best Practice	Case	Date	ECtHR Articles	Facts	Decision	Comments
N/A	Case No. <a href="#">45443/21</a> ( <i>Galbert Defforey and Others v. France</i> )	22 May 2025	Art. 14 Art. 1 AP1	The applications concern an allegation of “reverse discrimination” in tax matters. The applicants complain of the method used to calculate their income tax. They allege “reverse discrimination”, arguing that they would have received more favourable tax treatment if the capital gains on which they were taxed had been generated in respect of transactions falling within the scope of European Directive	<b>No violation of Art. 14 and Art. 1 AP1</b>  <b>Although the Court confirmed the existence of a situation of reverse discrimination, it ruled that the discrimination was compatible with the Convention, referring to the broad margin of appreciation of States and the specific situation of the case.</b>	This case marks the first judgement of the ECtHR in which the Court addressed the situation of reversed discrimination in a situation in which the applicant was treated less favourable under domestic law compared to European Union Secondary Law.

				2009/133/EC (The European Merger Directive).		
28 (MS). In application of <i>audi alteram partem</i> , taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final.	Case No. <a href="#">44547/15</a> ( <i>Church of Greece v. Greece</i> )	21 January 2025	Art. 6, §1	The case concerned an organisation that brought civil proceedings to assert ownership of immovable property which was in the possession of the State. The domestic courts declared the hearing inadmissible because the organisation had failed to comply with a procedural requirement to include the disputed property in tax declarations for previous years and to submit a	Violation of Art. 6, §1. The Court held that making access to a civil court conditional on compliance with a tax-related procedural requirement imposed a disproportionate restriction on the right of access to a court, and therefore found a violation of Article 6 § 1 of the Convention.	

				<p><b>corresponding tax certificate, notwithstanding that the organisation did not enjoy possession of the property and that the tax authorities could have pursued tax collection through other means.</b></p> <p><b>Relying on Article 6 § 1, the applicant organisation asserted that it had been deprived of access to a court, as the domestic courts had declared inadmissible the hearing of its civil action about the ownership of the property in question.</b></p>		
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N/A	<p>Case Nos. <a href="#">5854/18</a> and <a href="#">5855/18</a>  <i>(Tulokas and Taipale v. Finland)</i>  (Decision)</p>	4 February 2025	Art. 14 Art. 1 AP12	Two Finish taxpayers, who were receiving pension income were confronted with an additional tax on pensioners whose annual pension exceeded a certain amount. Taxpayers under employment were subject to a lower rate with a higher application threshold. In addition the pensioners levy was permanent, whereas the tax for employees was of temporary nature.	No violation of Art. 14 and Art. 1 AP. The Court ruled that the applicants did not demonstrate that taxpayers receiving a pension where comparable to taxpayers receiving employment income, a necessary condition in the context of discrimination cases.	It is worth noting that the ECHR referred to a <a href="#">judgement</a> of the European Court of Justice, in which the Luxembourg Court had rejected a similar request.
41 (MS). Entering premises or interception of communication	Case Nos. <a href="#">36617/18</a> and 12 others <i>(Italgomme Pneumatici)</i>	6 February 2025	Art. 8	The case concerned access to and the inspection of business	Violation of Art. 8 The Court found in particular that, even though there was a general	In a case in which similar questions arose (Case Nos. <a href="#">32539/18</a> and 7

<p>s should be authorised by the judiciary.</p> <p>43 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.</p> <p>46 (MS). Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will</p>	<p><i>S.R.L. and others v. Italy)</i></p>			<p>premises, registered offices or premises used for professional activities. The inspections involved the examination, copying and seizure of accounting records, company books, invoices and other mandatory accounting-related documents, as well as several different types of documents relevant for tax assessment purposes. This was carried out by officers or agents from the Revenue Police (<i>Guardia di Finanza</i>) or from the Tax Authority (<i>Agenzia delle Entrate</i>) in order</p>	<p>legal basis in Italian law for the measures in question, that law did not meet the “quality of law” requirement of Art. 8. The Court considered that the national legal framework gave the domestic authorities unlimited leeway as regards the scope of the measures and the way in which they could be implemented. Moreover, it did not provide sufficient procedural safeguards, as the legality, necessity and proportionality of the measures were not subject to sufficient review. All in all, it had not provided the applicants with the minimum</p>	<p>others, <i>Agrisud 2014 S.R.L. Semplificata and Others v. Italy</i>), the Court also concluded in its judgement of 11 December 2025) that there was a violation of Art. 8 of the Convention.</p> <p>The Court found a violation of Article 8 of the Convention, holding that the domestic legal framework governing tax inspections did not provide adequate procedural safeguards and that the interference with the applicant companies’ premises and documents was not “in accordance with the law” within the meaning of</p>
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<p>be returned; seizure should be limited in time.</p> <p>47 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer.</p>				<p>to assess the applicants' compliance with their tax obligations.</p>	<p>degree of protection to which they were entitled under the Convention.</p>	<p>Article 8 § 2.</p>
<p>58 (MS). Proportionality and ne bis in idem should apply to tax penalties.</p>	<p>Case No. <a href="#">38785/18</a> (<i>Radobuljac v. Croatia (No. 2)</i>)</p>	<p>17 June 2025</p>	<p>Art. 1 AP1</p>	<p>The case concerned a taxpayer who failed to pay certain taxes and social contributions while simultaneously holding enforceable claims against the State arising in another matter. The domestic authorities refused to offset the tax debt</p>	<p>No violation of Art. 1 AP1. The Court held that the refusal to offset the tax debt against claims unrelated to a tax relationship was lawful, pursued the legitimate aim of securing the payment of taxes, and did not impose a disproportionate individual burden, concluding that there had been no</p>	

				<p>against those claims and proceeded to collect the taxes through enforcement measures and minor offence proceedings, despite delays by the State in paying its own debts to the taxpayer.</p> <p>Relying on Art. 1 AP1, the applicant complained that the authorities' refusal to offset his tax debt against his enforceable claims was unlawful and that, by instituting enforcement and minor-offence proceedings against him for failing to pay taxes on time, while at the same time not</p>	<p>violation of Art. 1 AP1.</p>	
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				paying its own debts to him, an excessive individual burden had been placed on him by the State.		
<p><b>5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies.</b></p> <p><b>19 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities.</b></p>	<p><b>Case No. <a href="#">51547/22</a> (<i>Kocun v. Slovakia</i>)</b></p>	<p><b>11 September 2025</b></p>	<p><b>Art. 8.</b></p>	<p>The case concerned allegations that tax authorities retained personal data identifying individuals as “front men” used to obstruct tax proceedings, following the publication by a private website of a list purportedly originating from a State database. The applicants brought administrative proceedings claiming that the authorities had unlawfully</p>	<p>The Court declared the applications inadmissible, holding that the applicants had failed to establish any interference by the State with their private life or any procedural unfairness.</p>	

				<p>processed their personal data and failed to provide adequate safeguards or remedies. The domestic courts dismissed the claims, finding that the applicants had not demonstrated that the contested list originated from State authorities or that their personal data had in fact been retained by them.</p>		
<p><b>59 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied.</b></p>	<p><b>Case No. <a href="#">23884/19</a> (<i>Covaciu v. Romania</i>) (Decision)</b></p>	<p><b>23 September 2025</b></p>	<p><b>Art. 6, §1</b></p>	<p>The case concerned criminal proceedings for tax evasion in which the applicant was initially acquitted at first instance. On</p>	<p>The Court declared the application inadmissible, holding that the applicant had been sufficiently informed of the factual basis of the charges and of</p>	

				<p>appeal, the appellate court reversed the acquittal, legally recharacterized the facts as a single offence of tax evasion in light of intervening binding case-law, and convicted the applicant without reopening the entire evidentiary basis.</p> <p>The applicant complained under Art. 6, §1 of the Convention that the appellate court reassessed the evidence, altered the legal characterisation of the charges, and convicted him without sufficient notice or adequate</p>	<p>the possibility of legal recharacterization, had been given an adequate opportunity to present his defence, and that the appellate court's assessment was neither arbitrary nor incompatible with the guarantees of Article 6 §1.</p>	
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				opportunity to defend himself.		
<b>58 (MS). Proportionality and ne bis in idem should apply to tax penalties.</b>	<b>Case No. <a href="#">25466/20</a> (<i>Burg Oil AD v. Bulgaria</i>)</b>	<b>9 December 2025</b>	<b>Art. 1 AP1</b>	<p>The application concerns the (continuous) refusal of the tax authorities and the Supreme Administrative Court to refund overpaid taxes to the applicant company despite several judgments in its favour.</p> <p>The applicant claims this refusal constitutes an interference with the applicant company's peaceful enjoyment of possessions within the meaning of Article 1 of Protocol No. 1 to the Convention and that this</p>	<p>Violation of Art. 1 AP1.</p> <p>The Court found a violation of Article 1 of Protocol No. 1, holding that the persistent refusal to reimburse overpaid taxes despite multiple final judgments, combined with inconsistent judicial reasoning undermining legal certainty, imposed an excessive burden on the applicant company and upset the fair balance required for the peaceful enjoyment of possessions.</p>	

				interference constitutes an excessive burden on the applicant company.		
58 (MS). Proportionality and ne bis in idem should apply to tax penalties.	Case No. <a href="#">33818/22</a> ( <i>Latorre Atance v. Spain</i> )	18 December 2025	Art. 6, §1 Art. 34 Art. 35, §1	The case concerned proceedings in which an individual was held jointly and severally liable for significant tax debts of a third party. In closely related proceedings based on the same factual background, the same domestic court delivered divergent judgments, upholding liability in one case while substantially reducing it in others, without providing any explanation for	Violation of Art. 6, §1 The Court held that the contradictory judgments delivered by the same court in materially identical cases, combined with the failure to address decisive arguments, breached the principle of legal certainty and the requirement of sufficient reasoning, and therefore found a violation of Article 6 § 1 of the Convention.	

				<p><b>the different outcomes or addressing decisive submissions raised by the applicant.</b></p> <p><b>The applicant complained that the domestic courts delivered divergent judgments on identical facts and failed to address decisive submissions, in breach of Article 6 § 1 of the Convention.</b></p>		
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## 2025 Relevant Inadmissibility Decisions – European Court of Human Rights

Minimum Standard Best Practice	Case	Date	ECtHR Articles	Facts	Decision	Comments
N/A	Case No. <a href="#">11560/19</a> ( <i>Mezkes v. Poland</i> )	6 March 2025	Art. 8 Art. 14	The case concerned a person who had lived for several decades in a stable same-sex relationship. Following the death of the partner, the surviving partner was required to pay inheritance tax at the highest rate applicable to unrelated persons, as domestic law provided no form of legal recognition or protection for same-sex couples. Requests for tax relief were rejected by the national authorities, which	The Court ruled that the application was inadmissible, holding that the complaints concerning the lack of legal recognition of the relationship and the resulting inheritance tax were lodged out of time, and that the refusal to grant an exceptional tax waiver was manifestly ill-founded.	

				<p>considered that such relief could not be used to remedy structural features of the tax system.</p> <p>Under Art. 8 and 14 of the Convention, the applicant asked the Court to rule whether the absence of any legal framework recognising same-sex relationships, resulting in the application of the highest inheritance tax rate to a surviving partner, constituted a violation of the Convention.</p>		
<p>58 (MS). Proportionality and <i>ne bis in idem</i> should</p>	<p>Case No. <a href="#">26454/19</a> (<i>Rimoldi v. Italy</i>)</p>	<p>3 April 2025</p>	<p>Art. 4 AP7</p>	<p>The case concerned individuals who were involved in</p>	<p>The Court declared the application inadmissible,</p>	

<p><b>apply to tax penalties.</b></p>				<p><b>the management of a company accused of participating in VAT carousel fraud. Criminal proceedings were brought against them in relation to alleged VAT fraud and resulted in a final acquittal. In parallel, the tax authorities imposed additional taxes and tax surcharges on both the company and the individuals through separate tax proceedings, based on alleged tax irregularities connected to the same economic activity.</b></p> <p><b>The applicants held that there had been a violation of the principle of <i>ne</i></b></p>	<p><b>holding that the applicants lacked victim status in respect of tax proceedings directed at the company, and that the tax proceedings concerning their personal tax obligations did not concern the same facts as the criminal proceedings, so that the principle of <i>ne bis in idem</i> under Art. 4 AP7 was not applicable.</b></p>	
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				<i>bis in idem</i> under Art. 4 AP7 with regard to the above-mentioned separate sets of criminal and tax proceedings.		
<b>58 (MS). Proportionality and ne bis in idem should apply to tax penalties.</b>	<b>Case No. <a href="#">60680/16</a> (<i>Vestra, PP and Others v. Ukraine</i>)</b>	<b>2 September 2025</b>	<b>Art. 1 AP1</b>	<b>The case concerned several companies that imported goods and declared customs values which resulted in the payment of customs duties and VAT at levels higher than those corresponding to the invoice prices. After the release of the goods, the companies requested reimbursement of the overpayments, arguing that the higher declared values had been indicated under</b>	<b>The Court declared the applications inadmissible, holding that applications for review based on newly emerged case-law divergence were not effective remedies for the purposes of the six-month rule, and that, in any event, the refusal to reimburse the alleged overpayments did not amount to an unlawful or disproportionate interference with property rights</b>	

				<p>pressure from the customs authorities and that domestic law entitled them to a refund. After being upheld, the highest court reversed the case-law, finding that the customs values had been declared by the companies themselves and that no reimbursement was due.</p> <p>The applicant companies complained under Art. 1 AP1 that there had been an unjustified interference with their property rights on account of the domestic authorities' refusal to reimburse them in respect of overpaid customs duties</p>	<p>under Art. 1 AP1.</p>	
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				and VAT. They argued, in particular, that such interference had been unlawful, because of the unpredictable and inconsistent interpretation of the relevant provision by domestic courts, as well as disproportionate.		
<p>78 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail.</p> <p>78 (BP). Retrospective tax legislation should ideally be banned completely.</p> <p>58 (MS). Proportionality</p>	<p>Case No. <a href="#">16395/18</a> (<i>Italmoda Mariano Previti and Others v. Italy</i>)</p>	<p>23 September 2025</p>	<p>Art. 7</p>	<p>The case concerned a company engaged in intra-Community trade that applied VAT exemptions and deductions under EU law. Following findings of participation in a cross-border VAT fraud scheme, the national tax authorities issued</p>	<p>In it's judgement the Court ruled that the supplementary VAT assessments were not punitive in nature but constituted a non-criminal tax measure inherent in the VAT system, and therefore declared the application</p>	

<p>and ne bis in idem should apply to tax penalties.</p>				<p>supplementary VAT assessments on the ground that the conditions for benefiting from the VAT system had not been met. The applicants argued that the refusal of VAT benefits, in the absence of an explicit statutory basis, amounted to the retroactive imposition of a penalty.</p>	<p>inadmissible.</p>	
<p>28 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual</p>	<p>Case No. <a href="#">32077/12</a> (<i>Brambilla v. Italy</i>)</p>	<p>16 October 2025</p>	<p>Art. 6</p>	<p>The case concerned tax proceedings in which an individual challenged a tax assessment imposing additional taxes, surcharges and a fine. During the administrative stage, the tax authorities</p>	<p>The Court declared the application inadmissible for non-exhaustion of domestic remedies, finding that the applicant had failed to comply with the procedural requirements for lodging an</p>	

<p>information, and to present their views before decisions of the tax authorities become final.</p>				<p>invited the taxpayer to submit supporting documents. Although documentary evidence was later produced before the tax courts and accepted at first instance, the appellate tax court excluded that evidence on procedural grounds and upheld the tax assessment. An appeal to the supreme court was declared inadmissible for failure to comply with the formal requirements governing points of law.</p> <p>The applicant complained, under Art. 6 of the Convention, that the judicial proceedings in</p>	<p>appeal before the supreme court and that the resulting restriction on access to the court was neither arbitrary nor excessively formalistic under Art. 6.</p>	
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				the tax courts had violated her right to a fair trial, since the refusal to allow her to submit documents not previously submitted at the administrative stage had rendered her defence impossible and had placed her at a substantial disadvantage <i>vis-à-vis</i> the public authorities.		
<p><b>5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies.</b></p> <p><b>25 (MS). Audits should respect the following principles: (i) Proportionality.</b></p>	<p><b>Case No. <a href="#">13730/15</a> (<i>Ceachir v. The Republic of Moldova</i>)</b></p>	<p><b>23 October 2025</b></p>	<p><b>Art. 6, §1</b></p>	<p>The application concerns the right to a fair hearing, in particular an alleged violation of the right to adversarial proceedings and equality of arms because of having been unable to access a document</p>	<p><b>Violation of Art. 6, §1.</b></p> <p>The Court found a violation of Article 6 § 1 of the Convention, holding that the domestic courts had breached the principles of adversarial proceedings and equality of arms</p>	

<p><b>(2) Ne bis in idem (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/ incrimination). Tax notices issued in violation of these principles should be null and void.</b></p> <p><b>28 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual</b></p>				<p><b>regarding the calculation by the Cadastre Agency of the taxes due on immovable property</b></p>	<p><b>by effectively reversing the statutory burden of proof and requiring the applicant to substantiate her claim without access to the decisive evidence held by the tax authorities.</b></p>	
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<p>information, and to present their views before decisions of the tax authorities become final.</p>						
<p>58 (MS). Proportionality and ne bis in idem should apply to tax penalties.</p>	<p>Case No. <a href="#">2030/15</a> (<i>Elinoil e.a. v. Greece and five other applications</i>).</p>	<p>4 November 2025</p>	<p>Art. 6, §2 Art. 7</p>	<p>The case concerned several companies operating in a preferential tax regime for the supply of fuel to ships, which were held jointly liable for smuggling fines and unpaid taxes after certain refuelling transactions were classified by the authorities as fictitious. The domestic courts found that, under the applicable customs framework, the companies bore responsibility as suppliers and owners of the</p>	<p>The Court declared the applications inadmissible, holding that the establishment of joint liability and the requirement of due diligence were foreseeable under domestic law, that the burden placed on the companies did not breach the presumption of innocence, that the fines pursued a legitimate public interest and were not disproportionate, and that certain complaints were inadmissible for non-exhaustion</p>	

				<p>fuel and had failed to demonstrate sufficient due diligence to prevent abuse of the tax exemption system. The companies complained that the fines lacked a legal basis, imposed a presumption of guilt, were disproportionate, and violated the prohibition of retroactive penalties.</p>	<p>of domestic remedies.</p>	
<p>51 (BP). Reviews and appeals should not exceed two years.</p>	<p>Case No. <a href="#">36219/19</a> (<i>Sia Tavex v. Latvia</i>) (Decision)</p>	<p>13 November 2025</p>	<p>Art. 6, §1 Art. 13</p>	<p>The application concerns the length of administrative proceedings and the lack of domestic remedies in this regard. The State Revenue Service (SRS) carried out a tax audit and</p>	<p>The Court declared the application inadmissible, holding that an effective compensatory remedy for excessive length of administrative proceedings had been available</p>	

				<p>by a decision of 29 November 2012 ordered the applicant company to pay a VAT penalty, additional corporate income tax, late payment and corporate income tax penalty. The appeal lodged by the applicant company with the administrative authority and administrative courts are still ongoing and presently have lasted 10 years and 5 months.</p>	<p>under domestic constitutional law and that the applicant company had failed to exhaust that remedy before lodging its application with the Court.</p>	
<p><b>46 (MS). Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the</b></p>	<p>Case No. <a href="#">40608/19</a> (<i>Paparella v. Italy</i>) (Decision)</p>	<p>4 December 2025 (<i>struck out of the list in application of Art. 37, §1 (b) of the Convention</i>).</p>	<p>Art. 8</p>	<p>The case concerned the tax authorities' direct access to an individual's banking data under domestic legislation, without prior</p>	<p>The Court struck the application out of its list, holding that the domestic annulment of the tax assessment removed both the impugned</p>	

<p><b>time when documents will be returned; seizure should be limited in time.</b></p>				<p><b>judicial authorisation or independent review, for the purpose of verifying tax compliance. The applicant complained that the scope of the authorities' discretion and the absence of adequate safeguards rendered the interference with her private life arbitrary. After the application had been lodged with the Court, the tax authorities issued a tax assessment based on the contested data and subsequently annulled it in full through their power of self-correction, following a</b></p>	<p><b>measure and its effects.</b></p>	
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				<b>domestic challenge.</b>		
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## 2025 Relevant Communicated Cases – European Court of Human Rights

Minimum Standard Best Practice	Case	Date Communicated	ECTHR Articles	Facts	Decision	Comments
<p><b>25 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) <i>Nemo tenetur se detegere</i> (principle against self-incrimination). Tax notices issued in violation of these principles should be null and void.</b></p> <p><b>58 (MS). Proportionality and ne bis in</b></p>	<p>Case No. <a href="#">22364/23</a> (<i>Eirikur Sigurbjörnsson v. Iceland</i>)</p>	<p>Communicated on 31 March 2025</p>	<p>Art. 6, §1 Art. 4 AP7</p>	<p>The case concerns tax audit proceedings in which an individual was required by the tax authorities to provide detailed information and documents regarding the personal use of company credit cards. The information supplied was subsequently relied upon in parallel criminal proceedings for tax evasion, which resulted in a conviction. The applicant argues that he was compelled to produce self-incriminating material during the tax audit and that the combination of</p>		

<p>idem should apply to tax penalties.</p>				<p>tax reassessment proceedings and criminal prosecution amounted to being tried twice for the same offence in violation of Art. 4 AP 7.</p>		
<p>58 (MS). Proportionality and ne bis in idem should apply to tax penalties.</p>	<p>Case No. <a href="#">28109/23</a> (V.I. <i>Mobile S.R.L. v. Italy</i>)</p>	<p>Communicated on 11 June 2025</p>	<p>Art. 1 AP1</p>	<p>The application concerns the Tax Authority's refusal to pay the applicant company late-payment interests on value-added tax (VAT) refunds.</p> <p>The applicant company complains that the refusal to calculate the interest from the date of the initial VAT refund request amounted to an interference with its rights under Art. 1 AP1. In particular, the applicant claims that the alleged</p>		

				interference had no legal basis and was disproportionate as it imposed an excessive burden.		
<p><b>28 (MS). In application of <i>audi alteram partem</i>, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final.</b></p> <p><b>9 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to</b></p>	<p>Case No. <a href="#">3715/23</a> (<i>Liciberto v. Italy</i>)</p>	<p>Communicated on 12 June 2025</p>	<p>Art. 6, §1 Art. 13</p>	<p>The applicant complains under Art. 6 § 1 of an infringement of the principle of equality of arms since the main evidence the Tax Authority relied on had never been made available to him. He further complains under the same Article of excessive formalism of the Court of Cassation's decision in his case. Invoking Art. 13 he also argues that he had no effective remedy in relation to his complaint concerning equality of arms.</p>		

<p>ensure a fair assessment of taxes based on equality of arms.</p>						
<p>54 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome.</p>	<p>Case No. <a href="#">9929/24</a> (<i>Pietiläinen and Sanoma Media Finland OY v. Finland</i>).</p>	<p>Communicated on 12 June 2025</p>	<p>Art. 10</p>	<p>The case concerns the taxation of legal defence costs incurred by a journalist in criminal proceedings relating to the publication of an investigative article on matters of public interest. The journalist's employer, a major media company, paid the defence costs, but the supreme administrative court later held that those payments constituted taxable salary income for the journalist. The applicants argue that treating such defence costs as taxable income imposes a financial burden that may</p>		

				deter investigative journalism and restrict freedom of expression.		
<p><b>41 (MS). Entering premises or interception of communications should be authorised by the judiciary.</b></p> <p><b>43 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.</b></p>	<p>Case No. <a href="#">57269/22</a> (<i>Bomodi S.R.L. v. Italy</i>)</p>	<p>Communicated on 23 June 2025</p>	<p>Art. 8</p>	<p>The applications concern searches carried out in the applicants' registered offices and business premises in the context of tax assessment investigations.</p> <p>The applicants complain of the allegedly unlawful search of their registered offices, business premises or professional domiciles and of the lack of an effective judicial or independent review. In particular, under Art. 8, they complain:</p> <p>(i) of the lack of an <i>ex ante</i> judicial scrutiny of the</p>		<p>Similar facts and complaint in Case No. <a href="#">9855/23</a> (<i>Desantis v. Italy</i>)</p>

<p><b>46 (MS). Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will be returned; seizure should be limited in time.</b></p> <p><b>47 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer.</b></p>				<p><b>lawfulness of the search warrants, as the decisions to authorize the searches were taken by the tax authorities themselves or by the financial police;</b></p> <p><b>(ii) of the absence of any reasonable suspicion that an offence had been committed, which might have justified the interference with their Art. 8 rights;</b></p> <p><b>(iii) that the search warrants were extremely vague, as they did not indicate the evidence already available to the authorities nor predetermined the scope and purpose of the searches, in particular by indicating the items that the authorities expected to find as evidence of the</b></p>		
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				offences being investigated.		
58 (MS). Proportionality and ne bis in idem should apply to tax penalties.	Case No. <a href="#">18116/20</a> ( <i>Wawerski v. Poland</i> )	Communicated on 2 September 2025	Art. 1 AP1	The case concerns the imposition of a substantial personal income tax liability following a tax audit into a donation of shares. Although the applicant had obtained an individual tax interpretation confirming the tax-exempt nature of the transaction and domestic law at the relevant time lacked a general anti-avoidance rule, the tax authorities reclassified the donation as an apparent legal transaction designed to avoid taxation. The supreme administrative court ultimately upheld the		

				<p>reassessment, recharacterized the transaction, and required payment of the tax, without addressing certain key arguments raised by the applicant.</p> <p>Relying on Article 1 of Protocol No. 1 to the Convention, the applicant complains that the imposition of personal income tax on the donation was unlawful, arbitrary and unforeseeable.</p>		
<p>19 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer).</p>	<p>Case No. <a href="#">32290/23</a> (<i>Ajtai v. Hungary</i>)</p>	<p>Communicated on 24 September 2025</p>	<p>Art. 8</p>	<p>The application concerns the publication of the applicant's personal data on the Tax Authority's website, which has a list of major tax debtors.</p> <p>The applicant complains under Article 8 of the</p>		

<p><b>19 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities.</b></p>				<p>Convention that the exposure of his personal data on the website amounts to an unjustified invasion of privacy.</p>		
<p><b>28 (MS). In application of <i>audi alteram partem</i>, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final.</b></p>	<p>Case No. <u>20000/24</u> (<i>Horno Gutierrez v. Spain</i>)</p>	<p>Communicated on 4 December 2025</p>	<p>Art. 6, §1</p>	<p>The case concerns administrative tax fraud proceedings in which an individual was declared jointly liable for a company's tax debt and penalties. While the applicant was detained abroad, the tax authorities attempted to notify him of the initiation and outcome of the proceedings at his registered addresses and subsequently through public electronic notice, deeming the decisions to have been duly served.</p>		

				<p><b>As a result, the liability decision became final without the applicant having effectively participated in the proceedings or challenged the merits of the case.</b></p> <p><b>Relying on Art. 6, the applicant argues that he did not have access to a court to challenge on the merits the initiation of the tax proceedings or the final decision that found him liable.</b></p>		
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