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

FIRST SECTION

DECISION

Application no. 40608/19
Chiara PAPARELLA
against Italy

The European Court of Human Rights (First Section), sitting on 4 December 2025 as a Committee composed of:
Frédéric Krenc*, President*,
Raffaele Sabato,
Alain Chablais*, judges*,
and Liv Tigerstedt, *Deputy Section Registrar,*
Having regard to the above application lodged on 23 July 2019,
Having deliberated, decides as follows:

FACTS AND PROCEDURE

1. The applicant, Ms Chiara Paparella, is an Italian national, who was born in 1971 and lives in Cerignola. She was represented before the Court by Ms O. Bonassisa, a lawyer practising in Foggia.

2. The Italian Government ("the Government") were represented by their Agent, Mr L. D'Ascia.

A. The circumstance of the case

3. The case concerns the allegedly 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 the applicant against any abuse or arbitrariness in relation to access to and the examination of the applicant's banking data ordered by the Tax Authority.

4. On 7 July 2019, the applicant was notified by her bank that it had received requests from the Tax Authority (*Agenzia delle Entrate*) to provide information about her bank account, transaction histories, and other financial operations either related to her or traceable to her, for the period between 1 January and 31 December 2017. The bank informed the applicant that it

was going to comply with its legal obligation to provide the requested information.

5. The authorisation to obtain such data directly from the banking institution had been issued by directors of the Tax Authority under Article 51 § 2 (7) of Presidential Decree no. 633 of 26 October 1972 ("Decree no. 633/1972") and Article 32 § 1 (7) of Presidential Decree no. 600 of 29 September 1973 ("Decree no. 600/1973").

B. Complaints before the Court

6. The applicant complained about 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 the applicant against any abuse or arbitrariness, in particular the lack of *ex ante* and/or *ex post* judicial or independent review of the contested measures. She relied on Article 8 of the Convention, taken alone and in conjunction with Article 13 of the Convention, and Article 6 § 1 of the Convention.

C. Developments after communication of the case of the Government

7. The applicant, in her observations on the admissibility and merits of the case, informed the Court that on 31 December 2019 she had been notified by the Tax Authority of a tax assessment notice finding that on the basis of the banking data obtained through the contested measures, she had failed to fully comply with her tax obligations in 2017. The Tax Authority accordingly requested that she pay taxes on the higher revenue that she had failed to declare and imposed tax surcharges on her.

8. On 21 January 2020 the applicant lodged a complaint with the Foggia Provincial Tax Commission, challenging the tax assessment notice and the imposition of tax surcharges. She argued, *inter alia*, that the tax assessment notice was unlawful because it was based on information obtained through access to her banking data. In her view, such access had been unlawful within the meaning of the Convention.

9. On an unspecified date the Tax Authority, relying on its power of self-correction (*autotutela*), annulled the tax assessment notice issued against the applicant. It observed, in particular, that the complaints which she had raised were well founded and therefore deserved to be upheld. However, it provided no specific grounds for quashing the notice.

THE LAW

10. The Court notes that it may at any stage of the proceedings decide to strike an application out of its list of cases where the circumstances lead to

the conclusion that the matter has been resolved (see, for example, *Pisano v. Italy* (striking out) [GC], no. 36732/97, § 41, 24 October 2002).

11. In the light of the new developments brought to its attention after the communication of the application (see paragraphs 7-9 above), the Court considers that, for the reasons set out below, there is no objective justification for continuing to examine the complaints under Articles 6, 8 and 13 of the Convention and that it is thus appropriate to apply Article 37 § 1 (b) of the Convention.

12. In order to ascertain that this provision applies to the present case, the Court must answer two questions in turn: first, whether the circumstances complained of directly by the applicant still obtain and, second, whether the effects of a possible violation of the Convention on account of those circumstances have also been redressed (see *Pisano*, § 42; *Sisojeva and Others v. Latvia* (striking out) [GC], no. 60654/00, § 97, ECHR 2007-I; and *El Majjaoui and Stichting Touba Moskee v. the Netherlands* (striking out) [GC], no. 25525/03, § 30, 20 December 2007).

13. As regards the first question whether the circumstances complained of directly by the applicant still obtain, the Court notes that on 21 January 2020, after lodging the application with the Court, the applicant lodged a complaint with the competent tax commission against the tax assessment notice which was based on information obtained through the contested measures (see paragraph 7 above). In that complaint, she expressly raised the complaints submitted to this Court (see paragraph 8 above). The Tax Authority considered that her complaint was well founded and, relying on its power of self-correction, annulled the tax assessment notice in its entirety (see paragraph 9 above). In these circumstances, the Court considers that the domestic authorities examined the applicant's complaints and upheld them by removing the negative effects thereof. It follows that the situation complained of no longer obtains.

14. Turning to the question of whether the effects of a possible violation of the Convention on account of those circumstances have also been redressed, the Court reiterates that the tax assessment notice imposing higher taxes and tax surcharges on the applicant was annulled, thereby removing the adverse consequences of the alleged violations. In the specific circumstances of the case, the Court considers that the effects of a possible violation of the Convention thereby have been redressed.

15. In the light of the above, the Court considers that the matter has been resolved within the meaning of Article 37 § 1 (b) of the Convention and that respect for human rights as defined in the Convention and its Protocols does not require it to continue the examination of the application under Article 37 § 1 *in fine*.

16. Accordingly, the case should be struck out of the list.

For these reasons, the Court, unanimously,

Decides to strike the application out of its list of cases.

Done in English and notified in writing on 8 January 2026.

Liv Tigerstedt Deputy Registrar	Frédéric Krenc President