

(English version)

**Question for written answer E-002441/24
to the Commission
Aldo Patriciello (Pfe)
(6 November 2024)**

Subject: Update on the situation of tax judges in Italy

A number of complaints filed by tax judges in Italy — admitted for consideration by the Directorate-General for Employment, Social Affairs and Inclusion and at the initiative of the complainants themselves, who have provided the former with further evidence with which to assess Italy's suspected violations of EU law — have exposed the untenable situation in which the entire profession finds itself, highlighting in particular violations regarding social security and welfare matters, as well as their unfair economic treatment, as determined by one of the parties to proceedings itself and which, aside from a paltry fixed fee, is established solely on the basis of their productivity at drafting judgments.

Since more than one year has passed since the first complaint — and although the state of affairs is similar to (but worse than) that concerning honorary judges in Italy, in relation to whom a dedicated infringement procedure has been launched and Italy referred to the Court of Justice for the inadequacy of the measures taken to bring national law in line with EU rules — can the Commission comment on the state of the investigation and say what measures it intends to introduce to protect tax judges in Italy?

Submitted: 6.11.2024

**Answer given by Executive Vice-President Mînzatu on behalf of the European Commission
(8 January 2025)**

The Commission has indeed received a number of complaints regarding alleged incompatibility of the employment conditions of honorary tax judges with a number of provisions of EU law.

The complaints received allege that, although they perform the same tasks and are subject to the same obligations, honorary tax judges are treated less favourably vis à vis full-time professional tax magistrates in terms of their employment conditions.

The initial complaint was received in 2023 and complainants submitted further detailed information in 2024. The Commission is assessing the information provided and will decide on next steps once that assessment is completed.
