

Home>Taking legal action>Legal systems - EU and national>**National specialised courts**

National specialised courts

Italy

This section provides you with information on the organisation of specialised courts in Italy.

Specialised courts – introduction

Italian justice is administered in the name of the Italian people and, under the Italian Constitution, the courts are subject only to the law. Under Article 102 of the Constitution, judicial power is exercised by ordinary courts established and governed by the rules on the judicial system: this means that no extraordinary or special courts may be established (other than those expressly provided for). Only specialised chambers of ordinary courts may be set up, also with the participation of qualified citizens who are not members of the judiciary. However, the Constitution itself provides for courts that are not part of the judicial system (the ordinary courts).

Specialised courts

With regard to matters of civil law (in the broadest sense of the term), Italian courts are divided into 'ordinary' and 'administrative' courts. The **administrative** courts have jurisdiction to protect legitimate interests and – in specific areas laid down by law – individual rights against government departments: the administrative courts are the Regional Administrative Court (*Tribunale Amministrativo Regionale* – TAR), which is the court of first instance, and the Council of State (*Consiglio di Stato*), which is the appeal court. The ordinary courts have jurisdiction in cases involving 'individual rights'; the administrative courts have jurisdiction in cases involving 'legitimate interests'. The Code of Administrative Justice (*codice di giustizia amministrativa*) – which also lists the types of jurisdiction – is contained in Legislative Decree No 104/2010 (*decreto legislativo n. 104 del 2010*). The [Code of Administrative Justice](#) (CGA) is available free of charge in French, English and German.

Another judicial entity is the **Court of Auditors** (*Corte dei conti*). This has jurisdiction over matters concerning the public accounting and other matters specified by law. The Code of Accounting Justice (*codice di giustizia contabile*) is contained in Legislative Decree No 174/2016 (*decreto legislativo n. 174 del 2016*).

Italy also has **tax courts**, and their rules of procedure are laid down in Legislative Decree No 546/1992 (*decreto legislativo n. 546 del 1992*). Tax jurisdiction is exercised by the Provincial Tax Courts (*Commissioni Tributarie Provinciali* – CTP), which are the courts of first instance, and by the Regional Tax Courts (*Commissioni Tributarie Regionali* – CTR), which are the appeal courts. The tax courts have jurisdiction to hear all disputes relating to taxes of every description and going by any name, including regional, provincial and municipal taxes and contributions paid to the Italian National Health Service (*Servizio sanitario nazionale*), surtaxes and additional taxes, the associated sanctions, and interest fees and any other ancillary fees.

Judgments handed down by specialised courts are open to appeal before the Supreme Court of Cassation (*Corte Suprema di Cassazione*) on a point of law (Article 111 of the Constitution).

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