

The chartered accountant as court-appointed expert (CTU) and party expert (CTP)

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IN SHORT

In Italian proceedings, the court-appointed technical expert (consulente tecnico d'ufficio, CTU) is the professional appointed by the judge to provide the technical knowledge needed to decide a case, for example on financial statements, business valuations or tax matters; the party expert (consulente tecnico di parte, CTP) is appointed by one of the parties to follow the expert's work and submit observations. In accounting, corporate and tax disputes both roles are often given to dottori commercialisti (Italian chartered accountants).

What the CTU does

The CTU assists the judge (arts. 61-64 and 191-201 of the Italian Code of Civil Procedure). The expert does not decide the case: they answer the questions put by the judge in a written report, and the judge remains free to assess it, giving reasons.

The judge normally chooses among the experts listed in the court's register, which is divided into categories. Ministerial Decree 109 of 4 August 2023, implementing the 2022 civil procedure reform (the "Cartabia reform"), sets out categories, specialist areas and registration requirements, and the content of the national list of court experts established at the Ministry of Justice by art. 24-bis of the implementing provisions of the Code of Civil

Procedure. Registration requires, among other things, membership of a professional body, compliance with continuing education obligations, good conduct, residence or professional domicile in the court's district and specific technical competence (normally at least five years of actual and continuous activity in the field).

The CTU must accept the appointment unless there is a valid reason to abstain (art. 63), may be challenged by the parties on the same grounds as a judge; criminal-law rules on experts apply, gross negligence in performing the assignment is a criminal offence, and in any case the CTU must compensate the parties for damage caused (art. 64).

The party expert (CTP)

Each party may appoint its own expert (art. 201). The CTP takes part in the expert's operations, may submit documents, observations and requests to the CTU, comments on the draft report and helps the lawyer assess the technical issues. A CTP is often involved before litigation too, with a party report that helps evaluate whether a claim is well founded.

Typical cases for a chartered accountant

Areas in which a chartered accountant acts as CTU or CTP include, for example:

- **transfers of businesses and shareholdings:** fairness of the price, adjustment clauses, warranties;
- **valuations of businesses and shareholdings:** payout to a withdrawing or excluded shareholder (arts. 2437-ter, 2473 and 2473-bis Civil Code), divisions, contributions in kind;
- **extraordinary transactions:** mergers, demergers, transformations, share exchange ratios;
- **tax matters:** reconstruction of income and taxes, tax consequences of transactions or breaches;
- **statutory audit and financial statements:** accuracy of items, liability of directors and statutory auditors (arts. 2392 ff. and 2476 Civil Code), quantification of damages;

- **complex asset portfolios:** reconstruction of shareholdings and financial assets, including in inheritance and separation cases.

The CTU in tax litigation

Italian tax courts may order an expert report when they need technical knowledge of particular complexity (art. 7(2) Legislative Decree 546/1992). From 1 January 2027 the rule moves to art. 52 of the Consolidated Act on Tax Justice (Legislative Decree 175/2024), whose application was postponed to that date by art. 4(1)-(5) of Decree-Law 200/2025. Parties may also be assisted by their own experts. Typical examples are transfer pricing, valuations in extraordinary transactions and the reconstruction of revenue and costs.

How the expert procedure works

1. **Appointment:** the judge appoints the CTU, sets the questions and the deadlines.
2. **Oath:** after the Cartabia reform the judge may replace the hearing with the filing of an oath statement digitally signed by the expert and, in the same order, sets the deadlines for the draft report, the parties' observations and the filing of the report (arts. 193 and 195).
3. **Start of operations:** the CTU informs the parties and their experts of the date and place; the work is carried out with both sides present.
4. **Documents:** financial statements, accounting records, contracts, tax returns; meetings and requests for clarification.
5. **Draft report:** the CTU sends it to the parties by the set deadline; the parties send their observations (art. 195(3)).
6. **Final report:** the CTU files it together with the parties' observations and a brief assessment of them.
7. **After filing:** the judge may ask for clarification or order a new report; the CTU's fee is set by the judge under Presidential Decree 115/2002 and the ministerial fee tables (Ministerial Decree of 30 May 2002, currently being updated).

Where claims arising from breach of contract or from a tort need to be established and quantified, a party may request a **preventive expert assessment** aimed at settling the dispute (art. 696-bis): before filing the report the CTU attempts, where possible, to reconcile the parties; if this succeeds, the settlement record can become enforceable.

Business valuations: common methods

Valuation reports use asset-based, income-based, mixed, financial (discounted cash flow) and market methods (multiples and comparable transactions). The choice depends on the business, the available data and the judge's question; a sound report explains its assumptions and cross-checks results with more than one method.

Frequently asked questions

What is the difference between a CTU and a CTP?

The CTU is appointed by the judge and must be impartial; the CTP is appointed by a party and presents that party's technical position during the expert operations.

Is the judge bound by the CTU's conclusions?

No. The judge may depart from them, but must give reasons, also taking into account the party experts' observations.

Who pays the CTU?

The fee is set by the judge and usually charged provisionally to one or both parties; the judgment then decides who bears it.

Can a party expert be appointed in tax litigation?

Yes. Parties may be assisted by a technical expert, who takes part in the operations if

the court orders an expert report.

When is a preventive expert assessment useful?

When claims arising from breach of contract or from a tort need to be established and quantified: art. 696-bis allows it before the lawsuit; the CTU attempts, where possible, to reconcile the parties and, if this succeeds, the settlement record can become enforceable.

More answers on the topics of this guide are on the [FAQ](#).

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