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The Italian agricultural simple partnership (*società semplice agricola*): an agricultural enterprise, a non-commercial legal form and its registration in the Business Register

La società semplice agricola italiana:
impresa agricola, forma societaria non commerciale
e pubblicità del Registro delle imprese

This article examines the Italian *società semplice agricola* as a distinctive model of non-commercial partnership for the collective exercise of agricultural enterprise. Its civil-law flexibility makes it particularly suitable for family farms, intergenerational holdings and land-based agricultural undertakings. However, this flexibility becomes problematic once the partnership is registered in the special agricultural section of the Business Register and its registered position is used by third parties, public authorities and sectoral benefit schemes. The article analyses the tension between internal contractual autonomy and public reliability, focusing on the legal nature of the agricultural simple partnership, its registration, connected activities under Article 2135 of the Italian Civil Code, subjective and objective changes, professional agricultural status and the absence of a coherent mechanism for requalification or cancellation. It argues that the *società semplice agricola* remains a valuable instrument for preserving the non-commercial character of collective farming, but that its effectiveness depends on a publicity regime capable of accurately reflecting the enterprise's legal and economic reality.

Keywords: agricultural simple partnership, agricultural enterprise, Business Register, non-commercial partnerships, connected activities, professional agricultural entrepreneur, Italian agricultural law

Il presente articolo esamina la società semplice agricola italiana quale modello peculiare di forma societaria non commerciale per l'esercizio collettivo dell'impresa agricola. La

sua flessibilità civilistica la rende particolarmente adatta alle imprese familiari, alle aziende agricole a continuità intergenerazionale e alle realtà produttive fondate sulla gestione del fondo. Tuttavia, tale flessibilità diviene problematica quando la società è iscritta nella sezione speciale agricola del Registro delle imprese e la sua posizione iscritta assume rilievo nei confronti dei terzi, delle pubbliche amministrazioni e dei regimi agevolativi di settore. L'articolo analizza la tensione tra autonomia contrattuale interna e affidabilità della rappresentazione pubblica, soffermandosi sulla natura giuridica della società semplice agricola, sulla sua iscrizione, sulle attività connesse ai sensi dell'art. 2135 c.c., sulle modifiche soggettive e oggettive, sulla qualifica professionale agricola e sull'assenza di un meccanismo coerente di riqualificazione o cancellazione. Si sostiene che la società semplice agricola rimanga uno strumento utile per preservare il carattere non commerciale dell'esercizio collettivo dell'attività agricola, ma che la sua effettività richieda un regime pubblicitario idoneo a rappresentare fedelmente la realtà giuridica ed economica dell'impresa.

Parole chiave: società semplice agricola, impresa agricola, Registro delle imprese, società non commerciali, attività connesse, imprenditore agricolo professionale, diritto agrario italiano

1. The Italian *società semplice agricola*: an agricultural partnership and the Business Register

The Italian *società semplice agricola* is an interesting example for a case study in European agricultural law because it brings together two legal dimensions that are often treated separately: a civil-law organisation of farming activity and the public information of an agricultural enterprise entered in the business register. In the Italian system, an agricultural activity may be carried out not only by individual farmers or commercial partnerships, but also through the *società semplice*, a non-commercial partnership governed by the provisions of the Civil Code. When this legal form is used for the exercise of agricultural activity within the meaning of Article 2135 of the Italian Civil Code, it operates as a *società semplice agricola*.¹

¹ On agricultural companies and partnerships in Italian law, see: S. Carmignani, *Le società in agricoltura*, "Diritto e giurisprudenza agraria, alimentare e dell'ambiente" 2009, no. 11, p. 597 ff.; eadem, *Le società agricole*, in: L. Costato, A. Germanò, E. Rook Basile (eds.), *Trattato di diritto agrario*, Milan 2011; G. Casarotto, *La prelazione agraria*, in: L. Costato, A. Germanò, E. Rook Basile (eds.), *Trattato...*, p. 477 ff.; S. Carmignani, *La società agricola coltivatore diretto tra riforma del settore agricolo e riforma del diritto societario*, "Diritto e giurisprudenza agraria, alimentare e dell'ambiente" 2005, no. 7–8, p. 417 ff. Sonia Carmignani underlines that agricultural partnerships, beyond the corporate screen, remain strongly based on the individuality of the direct-cultivator partners, being characterised by

The interesting element of this model lies in its hybrid character. The *società semplice agricola* is not an autonomous entity created exclusively for agriculture, nor a simplified version of a company. It is a form of an agricultural use of a general civil-law partnership designed for non-commercial activities. This feature explains why it has traditionally been suited to family farms, intergenerational holdings and small or medium-sized agricultural enterprises in which land, personal work and trust among partners remain central.

Its flexibility, however, becomes problematic once the partnership enters the public-law and administrative environment of the Business Register. Legislative Decree No. 228 of 18 May 2001 brought agricultural entrepreneurs, direct cultivators and simple partnerships exercising agricultural activity into the special section of the Italian Business Register. More significantly, Article 2 of that decree provides that registration has the effects referred to in Article 2193 of the Civil Code.²

The result is an intermediate publicity regime. Registration in the special agricultural section is no longer a merely informative notice of the partnership's existence. Since Article 2 of Legislative Decree No. 228 of 18 May 2001 gives such registration the effects referred to in Article 2193 of the Civil Code, the registered information becomes relevant in dealings with third parties and public authorities, according to the ordinary logic of legal publicity and opposability. At the same time, registration does not create the partnership, does not transform it into a commercial company and does not replace the substantive assessment of the activity actually carried out. Nevertheless, it becomes relevant for the recognition of agricultural status, for access to sectoral advantages and, in some cases, for the exercise of rights that depend on the public representation of the enterprise.

the coexistence of unitary attribution to the company with the continuing relevance of the natural persons who are partners.

² On the originally merely informative nature of registration in the unified special section of the Business Register and on the derogation introduced by Article 2 of Legislative Decree No. 228 of 18 May 2001 for agricultural entrepreneurs, direct cultivators and agricultural simple partnerships: G. Marasà, *La pubblicità presso le sezioni speciali del Registro delle imprese: utile per inutile... vitiatur!*, "Giurisprudenza commerciale" 2015, no. 4, p. 622 ff.; A. Pavone La Rosa, *La pubblicità degli atti di trasferimento dell'azienda*, "Giurisprudenza commerciale" 2003, no. 2, p. 107 ff., especially § 6; G. Pisciotta, *L'impresa agricola tra mercato e statuto speciale*, "Rivista di diritto dell'economia, dei trasporti e dell'ambiente" 2009, vol. 7, especially § 2.1; E. Bocchini, *Manuale del registro delle imprese*, Padua 1999; V. Donativi, *Del registro delle imprese. Dell'obbligo di registrazione*, in *Commentario del Codice civile Scialoja-Branca-Galgano-De Nova*, Bologna 2024, p. 691 ff; C. Ibba, *Società semplici e registro delle imprese*, "Orizzonti del diritto commerciale" 2025, no. 1.

This is the main issue examined in the article. The *società semplice agricola* stands at the intersection between a flexible non-commercial partnership and a registration system increasingly used for administrative selection, verification of the agricultural status, access to benefits and protection of third parties. The difficulty is particularly acute because the agricultural qualification of the enterprise does not depend only on the legal form or registered object. It depends on the activity actually carried out, on the relationship between the principal agricultural activities and connected activities under Article 2135(3) of the Civil Code, and on the continued correspondence between the factual organisation of the holding and its formal registration creating its legal status.

The article therefore argues that the *società semplice agricola* should be understood as a valuable but structurally exposed institution. Its civil-law flexibility makes it suitable for collective agricultural enterprise; its registration in the agricultural special section makes it externally relevant for public authorities, third parties and sectoral regimes. The following sections examine the main consequences of this tension, focusing on registration, connected activities, subjective and objective changes, professional agricultural status, cancellation and the need for a more proportionate registration regime.

2. The *società semplice agricola* between the civil-law form and agricultural qualification

The expression *società semplice agricola* is the result of the combination of two elements: the civil-law form and the nature of the activity carried out. The first element is the *società semplice*, governed by Articles 2251 et seq. of the Italian Civil Code. The second is the exercise of agricultural activity within the meaning of Article 2135 of the Civil Code. The adjective “agricultural” does not create an autonomous company type. It identifies the use of the simple partnership for farming activity and connects that use with the special legal regime reserved for this kind of agricultural enterprise.

This distinction is important because Italian law allows agricultural activity to be carried out through different organisational forms. Commercial companies may also have an agricultural object and satisfy the substantive requirements of Article 2135. They remain, however, commercial company types and are registered in the ordinary section of the Business Register. The *società semplice agricola* occupies a different position: it is the only partnership form structurally designed for non-commercial activities and, when

used for farming, it connects the traditional non-commercial character of an agricultural enterprise with the flexibility of the simple partnership.³

Article 2 of Legislative Decree No. 228 of 18 May 2001 must be read against this background. The provision does not bring all agricultural enterprises into the special section of the Business Register. It identifies a narrower group of subjects: agricultural entrepreneurs, direct cultivators and simple partnerships exercising agricultural activity. The legislative outcome is therefore selective. The special agricultural section does not coincide with the entire area of collective agricultural enterprise but only with those subjects whose legal form and activity are considered compatible with the specific registration regime established for agricultural operators.

This selectivity matters because commercial companies with an agricultural object remain subject to the ordinary registration regime. The *società semplice agricola*, by contrast, enters the special section because both its legal form and its agricultural activity correspond to the non-commercial model traditionally associated with farming. The special section thus becomes the place where the civil-law type and the agricultural qualification meet. It does not merely record the existence of a subject; it represents that subject as belonging to the legal area of agricultural enterprise.

This representation cannot depend solely on the wording of the partnership agreement or on the declaration made for registration purposes. The agricultural character of the *società semplice* depends on the activity actually carried out. The partnership remains within the agricultural area only so long as its activity corresponds to Article 2135, either as principal agricultural activity or as connected activity within the limits established by Article 2135(3). The legal form provides the organisational frame; the substantive qualification continues to depend on the factual and functional nature of the activity.

The *società semplice agricola* therefore performs a connecting function between general partnership law and special agricultural law. Its formation, administration, representation, relations among partners and liability are

³ In this sense, recent sectoral legislation confirms that specific benefits or preferential criteria may be granted to agricultural operators other than agricultural simple partnerships, without automatically affecting the general regime of business registration. See S. Garavini, M. Mercuri, *In vigore la nuova Legge che promuove i giovani imprenditori agricoli. Ulteriormente agevolati gli acquisti di fondi rustici*, “ConsulenzaAgricola” 2024, no. 4, p. 8, commenting on Law No. 36 of 15 March 2024 on Provisions for the Promotion and Development of Youth Entrepreneurship in the Agricultural Sector (Disposizioni per la promozione e lo sviluppo dell’imprenditoria giovanile nel settore agricolo, Gazzetta Ufficiale della Repubblica Italiana, General Series, No. 72, 26 March 2024).

governed by the ordinary rules on simple partnerships. However, its qualification as agricultural, its permanence in the special regime and its access to sectoral effects depend on the rules governing agricultural enterprises. The same entity is thus subject to two legal logics: internal civil-law flexibility and external agricultural specialisation.

This dual position becomes particularly visible where the *società semplice* is constituted *de facto*. Article 2251 of the Civil Code does not require a written deed for the formation of a simple partnership, except where a specific form is required by the nature of the assets contributed. A farming enterprise may therefore be conducted in common even without a formal constitutive deed. The difficulty does not concern the civil-law existence of the partnership, but its external representation. A business register requires identifiable and verifiable data concerning the partners, the registered office, the object of the activity and the powers of representation. The more informal the partnership, the more difficult it becomes to translate it into a reliable public record.

The legal nature of the *società semplice agricola* may thus be summarised as a threefold relationship: a non-commercial civil-law type, an agricultural activity whose qualification must be assessed substantively, and a registration regime that requires a minimum degree of formalisation. This relationship explains the practical difficulties examined in the following section, where the initial registration of the partnership raises problems of territorial competence, documentary requirements and activity classification.

3. Registration in practice: territorial competence, documentary requirements and ATECO classification⁴

The registration of the *società semplice agricola* is the first moment in which the flexibility of the civil-law partnership must be converted into public, standardised and verifiable information. At this stage, the question is no longer whether the partnership may exist under civil law, but how its existence, structure and activity can be represented within a register designed primarily for more formalised business entities.

⁴ The term ATECO is an acronym for “Attività Economiche” (Economic Activities). The official classification (Classificazione delle attività economiche) is managed by the Italian National Institute of Statistics (ISTAT) and represents the national administrative and statistical adaptation of the European NACE framework.

Three issues are particularly relevant: territorial competence, documentary requirements and classification of the activity through ATECO codes. They may appear procedural, but they directly affect the reliability of the registered information. In the case of the *società semplice agricola*, the registration file is not a neutral administrative container. It is the instrument through which the partnership becomes publicly visible as an agricultural enterprise and through which public authorities, third parties and sectoral regimes may identify its legal and economic profile.

The first issue concerns territorial competence. The general logic of business registration refers to the registered office of the enterprise as the ordinary connecting factor. This criterion is coherent for commercial companies whose registered office normally performs a central organisational and legal function. It is less straightforward for agricultural simple partnerships, because farming activity is materially linked to land, farm buildings, livestock facilities, production areas and rural assets. The registered office of the partnership may therefore differ from the place where the agricultural activity is actually carried out.

This dissociation is not exceptional. The registered office may be fixed at the residence of one partner, at a professional office or in a municipality different from that in which the land is located. Conversely, the productive structure of the farm may extend over several municipalities or provinces. In such cases, the formal criterion of the registered office may assign the registration file to a Chamber of Commerce that has only a limited connection with the agricultural reality of the enterprise. The difficulty is not merely geographical: it concerns the capacity of the register to reflect the territorial anchoring of farming activity.

Italian law does not provide a specific rule for agricultural simple partnerships whose registered office and productive centre do not coincide. Nor does it offer a tailored solution for farms operating through several local units or across different provincial areas. The ordinary categories of a registered office and a local unit may be sufficient for many commercial enterprises, but they do not always capture the structure of agricultural production. In agriculture, land is not simply an operational branch of the enterprise; it is often the material basis of the activity itself. This leaves room for different approaches by registry offices: some may treat the formal registered office as sufficient, while others may require additional evidence of the connection between the partnership and the territory, such as land availability, cadastral data or documents showing the factual exercise of agricultural activity.

The second issue concerns the documentation required for registration. Since the *società semplice* may be formed without a written deed, the absence of a formal constitutive document does not prevent the partnership from existing under civil law. Registration, however, requires a minimum degree of documentary formalisation. The register must be able to identify the partners, the registered office, the objects of the activity, the powers of administration and representation, and any relevant limitations affecting the external position of the partnership.

This is the practical consequence of the distinction drawn in the previous section. What is sufficient for the civil-law existence of the partnership may not be sufficient for its public representation. The registry office must transform a flexible contractual relationship into a set of stable and verifiable data. The more informal the internal organisation of the partnership, the more demanding this translation becomes.

Registry practice is not fully uniform. Some offices may require a more structured deed, such as an authenticated private deed or a written agreement signed by all partners; others may accept declarations by the partners or request supplementary evidence concerning the availability of agricultural land, the activity actually carried out or the allocation of representative powers. This variability does not alter the validity of the partnership under civil law, but it may affect the timing and predictability of registration.

For the legal adviser assisting the partnership, this uncertainty has immediate practical consequences. The outcome of a registration application cannot always be predicted with confidence. A structure accepted by one registry office may be questioned by another, with effects on the timing of registration and, indirectly, on the partnership's ability to rely on its registered agricultural status in dealings with public authorities, credit institutions or sectoral benefit schemes.

The third issue concerns ATECO classification, that is, the Italian classification of economic activities corresponding to the European NACE system.⁵ ATECO codes are designed to classify economic activities for statistical and administrative purposes. They are not, in themselves, rules of legal qualification. Nevertheless, in registry practice they often acquire practical

⁵ On ATECO as the Italian classification of economic activities, derived from the European NACE classification, see ISTAT, *ATECO 2025 – Struttura e note esplicative*, 2025, which describes ATECO 2025 as directly derived from NACE Rev. 2.1. See also Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No. 1893/2006 establishing the statistical classification of economic activities NACE Revision 2 (OJ L 19, 20 January 2023, pp. 5–42).

relevance beyond their original classificatory function. The code selected for the enterprise may influence the way in which the activity is perceived by public authorities and may affect subsequent administrative interactions.

This is particularly delicate in agriculture. Article 2135 of the Civil Code does not define agricultural activity through a closed list of economic codes. It uses substantive criteria based on cultivation, forestry, animal breeding and connected activities linked to the farm's products, resources or organisation. Legal qualification therefore requires an assessment of the function and structure of the activity actually carried out. ATECO classification, by contrast, operates through standardised categories. The translation of a complex agricultural object into one or more codes may simplify, and sometimes distort, the legal reality.

The problem becomes more evident where the partnership's activity includes agritourism, educational farming, direct sale, processing of agricultural products, renewable energy production or services connected with the farm. These activities may remain agricultural if they satisfy the requirements of Article 2135, especially the criterion of prevalence and functional connection with the agricultural enterprise. Yet their administrative classification may suggest a more commercial profile, or may vary depending on the interpretation adopted by the competent office.

The practical risk is not that the ATECO code formally replaces Article 2135. It does not. The risk is subtler: a code that does not immediately appear agricultural may influence the first administrative reading of the enterprise and require the partnership to provide additional evidence that the activity remains functionally connected to the farm. In this sense, classification may affect the practical accessibility of benefits, qualifications or administrative procedures, even where the substantive legal requirements of agricultural activity are satisfied.

This difficulty is not merely domestic. ATECO classification is connected to the European NACE system, and business registers are increasingly expected to provide accessible, standardised and interoperable data. The Italian experience shows that agricultural enterprises are particularly exposed to the risk of over-simplification: their legal qualification depends not only on the declared activity, but on the relationship between land, production, connected activities and the overall organisation of the holding.

The registration of the *società semplice agricola* thus reveals the first layer of systemic fragility. Initial entry in the register is not a merely technical step. It requires the coordination of territorial data, documentary evidence and activity classification. Where these elements are not governed by uniform

criteria, the reliability of the register depends excessively on administrative practice and on the initiative of the applicant. This problem will become even more visible when the partnership later changes its partners, modifies its object, expands its connected activities or alters its internal representation.

4. Connected activities and the mobile boundary between agricultural and commercial enterprise

The most delicate substantive issue concerning the *società semplice agricola* is the continuing agricultural nature of the activity actually carried out. Italian law does not confine agricultural enterprise to cultivation, forestry or animal breeding in a narrow material sense. Article 2135 of the Civil Code also includes connected activities, such as processing, preservation, transformation, commercialisation and valorisation of agricultural products, as well as the supply of goods or services through the prevalent use of the farm's equipment or resources.

This extension is essential for modern agriculture. Farming enterprises increasingly process their own products, sell directly to consumers, provide rural services, organise educational activities, host tourists and integrate energy-related functions into the farm organisation. The law must therefore allow agriculture to develop beyond primary production. At the same time, the extension is not unlimited. The decisive criterion is prevalence, understood not as a purely numerical test, but as a quantitative and functional link with the agricultural enterprise: the farm's own products, equipment or resources must remain the main basis of the connected activity, and the additional activity must continue to serve the agricultural organisation rather than become an autonomous business.

The difficulty lies in applying this criterion over time. If a farming partnership processes mainly its own grapes, milk, olives or cereals and purchases only a limited proportion of products from third parties, the connection with the agricultural enterprise will normally remain plausible. If the proportion is reversed, or if processing and trading become the main source of revenue independently of the farm's own production, the agricultural qualification becomes fragile. Italian law does not provide a fixed numerical threshold applicable to all cases. The assessment remains concrete and functional, although case law in insolvency matters has treated the predominance of the farm's own products as a decisive factor.

The *società semplice agricola* is particularly exposed to this uncertainty because its legal form presupposes a non-commercial activity. The problem

does not arise from the mere presence of connected activities, which the Civil Code expressly admits. It arises when those activities acquire an autonomous economic and organisational weight and cease to be functionally subordinate to the agricultural activity. At that point, the issue is no longer only whether the enterprise may continue to enjoy agricultural benefits, but whether the *società semplice* remains an appropriate legal form for the activity actually conducted.⁶

This transformation rarely occurs through a single formal act. It is usually the result of a progressive change in the productive structure. Purchases from third parties may increase; processing capacity may become independent from the farm's own production; direct sale may become ordinary trading; agritourism may develop into a separate hospitality business; services to third parties may no longer rely on the prevalent use of agricultural equipment; energy production may lose its organisational connection with the farm. In these cases, the registered position may remain unchanged while the economic reality has already moved beyond the agricultural framework.

This produces a mismatch that is more serious for a *società semplice agricola* than for a commercial company with an agricultural object. A limited liability company or a joint-stock company remains coherent with its legal type even if its activity becomes commercial. The *società semplice*, by contrast, rests on the assumption that the activity is non-commercial. If the enterprise becomes commercial in substance, the problem concerns not only the loss of agricultural qualification, but also the suitability of the legal form and the reliability of its registration in the agricultural special section.

The consequences may be significant. The loss of agricultural qualification may affect tax benefits, credit advantages, public support measures, professional qualifications and other sectoral regimes that presuppose the existence of an agricultural enterprise. It may also affect insolvency law. Under Italian law, the agricultural entrepreneur is not treated in the same way as the commercial entrepreneur for the purposes of judicial liquidation. Where the activity that generated the insolvency exposure is substantially commercial, the exclusion traditionally associated with agricultural *status* may no longer operate, with possible implications also for the partners' liability.⁷

⁶ From this perspective, the loss of the prevalence link is relevant not only at the definitional level, but may also affect the continuing existence of the requirements for preferential regimes based on the agricultural status of the subject. This is increasingly evident in recent sectoral legislation, where benefits and priority criteria are often linked to specific subjective and organisational agricultural requirements.

⁷ In insolvency matters, the Italian Supreme Court relies on a criterion centred on the quantitative prevalence of the farm's own products over products purchased from third parties,

Recent Italian case law confirms that the assessment must be substantive. Where transformation or commercialisation activities are involved, the entrepreneur invoking agricultural status must prove that those activities remain within the perimeter of Article 2135(3), especially as regards the prevalence of products obtained from the farm over products acquired from third parties. The formal wording of the registered object is not sufficient. What matters is the economic and organisational structure of the activity that generated the debt exposure. In tax matters, the assessment may be more articulated, because the relevant inquiry concerns not only the prevalence of the farm's own products, but also whether the activity has acquired a technical and organisational autonomy incompatible with its functional connection to the agricultural core.

The same logic appears in recent sectoral legislation. The loss, or weakening, of the agricultural basis of the activity may affect not only the abstract definition of the enterprise, but also access to preferential regimes built on specific agricultural statuses. Law No. 36 of 15 March 2024 on Provisions for the Promotion and Development of Youth Entrepreneurship is significant in this respect: without modifying Article 2135 of the Civil Code, it constructs an autonomous preferential regime based on subjective and organisational requirements, including the exclusive agricultural object of the enterprise and priority criteria in agrarian pre-emption.⁸

with the burden of proof placed on the party invoking the exemption from insolvency proceedings: see Judgment of the Italian Supreme Court, Civil Division I, of 7 February 2023, Ref. No. 3647, "IlCaso.it" 2023; Judgment of the Italian Supreme Court, Civil Division I, of 24 January 2023, Ref. No. 2162, "Il Fallimento" 2023, no. 7, p. 930 ff. See also F. Maffezzoni, *Società agricola: oggetto sociale e fallimento*, "IUS Crisi d'impresa" 29 January 2018. In tax matters, the assessment is more articulated, requiring not only the prevalence of the farm's own products, but also that the activity does not acquire technical and organisational dimensions such as to become autonomous from the agricultural core, and that a functional relationship of instrumentality or complementarity with the principal activity continues to exist: see Judgment of the Italian Supreme Court, Tax Division, of 28 July 2017, Ref. No. 18829, "Il Fisco" 2017, no. 32–33, p. 3196 ff. The methodological difference between the two sectors may lead to non-coinciding classifications of the same activity. See also Judgment of the Italian Constitutional Court of 26 June 2025, Ref. No. 87, which, with regard to the *società semplice*, confirms the need for a substantive assessment of the commercial character of the activity actually carried out where the fallibility of the entity and its unlimited-liability partners is at stake.

⁸ On the subjective qualification of the agricultural enterprise and access to related benefits, see Law No. 36 of 15 March 2024 on Provisions for the Promotion and Development of Youth Entrepreneurship. Although it does not directly modify the codified definition of an agricultural enterprise under Article 2135 of the Civil Code, the statute identifies autonomous subjective and organisational requirements for access to preferential measures, including, *inter*

The Business Register does not solve this problem. It may record the declared agricultural object of the partnership, but it does not continuously verify whether the requirements of Article 2135 remain satisfied. Nor does Italian law provide a clear procedure through which the registry office may realign the registered position of a *società semplice agricola* when its activity has become commercial in substance. There is no automatic mechanism capable of transferring the partnership from the agricultural special section to the ordinary registration regime applicable to commercial enterprises. This absence of a typified requalification procedure is one of the main weaknesses of the current system.

For the *società semplice agricola*, agricultural status is not definitively secured by the legal form, the partnership agreement or the initial registration. It must be continuously verified against the activity actually carried out. The flexibility of the *società semplice* makes it highly suitable for agricultural enterprise, but it offers no safety net once the economic reality shifts towards commerce. This is the structural vulnerability of the Italian model: the boundary between agriculture and commerce may move, while the register may continue to display an agricultural status that no longer corresponds to reality.

5. Subjective and objective changes, professional status and public representation

After registration, the main difficulties concerning the *società semplice agricola* no longer relate to its initial identification, but to its evolution over time. Agricultural enterprises are not static organisations. Partners may enter or leave the partnership; representation powers may change; land may be acquired or lost; the productive structure may be reorganised; the object of the activity may expand, narrow or shift. Each of these events may be effective under civil law, yet not immediately reflected in the Business Register.

Under Articles 2251 et seq. of the Italian Civil Code, the internal life of the *società semplice* is governed by the general rules on simple partnerships. Article 2252 provides, unless otherwise agreed, that the partnership agreement may be modified only with the consent of all partners. These rules protect the contractual structure of the partnership, but they do not

alia, an exclusive agricultural object. Article 2 defines the young agricultural enterprise, while Article 8 introduces priority criteria in the exercise of agrarian pre-emption in favour of young agricultural enterprises, confirming the tendency of the legislator to construct differentiated regimes based on notions of agricultural enterprise that do not perfectly overlap.

create a complete publicity regime for every subsequent change affecting the agricultural enterprise. The civil-law discipline determines whether the change is valid between the partners; the registration regime determines whether that change is made externally knowable and opposable in the public representation of the enterprise.

The contrast with commercial partnerships is significant. In the *società in nome collettivo*, Article 2300 of the Civil Code requires the administrators to apply for registration of amendments to the partnership deed and other registrable facts within thirty days. Failure to perform mandatory filings may also trigger the administrative sanction provided by Article 2630 of the Civil Code. For the *società semplice agricola*, the framework is far less precise. The law does not clearly identify all relevant amendments, does not establish a comprehensive set of filing deadlines and does not consistently define the consequences of failing to update the register. The result is a publicity gap concerning the timing, documentation and external effects of subsequent changes.

Subjective changes are the first area in which this gap becomes visible. The admission of a new partner, the withdrawal or exclusion of an existing partner, the death of a partner or the transfer of a partnership interest do not merely alter the internal composition of the group. In an agricultural simple partnership, the identity of the partners may affect the legal and economic position of the enterprise. Partners may contribute labour, professional capacity, land, machinery, agricultural know-how or personal qualifications required for access to sectoral regimes.

This is particularly evident where the partnership's external status depends, directly or indirectly, on the personal qualification of one or more partners. If a partner holding, a relevant agricultural qualification leaves the partnership, or if the participation is transferred to a person who does not hold the same qualification, the internal transaction may be valid between the parties. Nevertheless, the registered position may become misleading if it continues to represent the enterprise as if its subjective basis had remained unchanged.

The transfer of a partnership interest is also delicate because the participation in a *società semplice* is not incorporated in a negotiable instrument and does not circulate according to the formal mechanisms typical of companies limited by shares. It is governed by a consensual logic, within the limits of the partnership agreement and of the rules on modification of the social contract. A transfer may therefore be effective in the internal relationship before the register reflects the new structure. The risk is not invalidity, but temporal misalignment between the internal change and its public representation.

Objective changes raise a connected but distinct problem. A modification of the object, the introduction of new activities, the relocation of the registered office, the acquisition or loss of agricultural land, or a significant change in the productive structure should normally be reflected in the public record. In agriculture, such events do not merely update descriptive information. They may affect the substantive basis on which the partnership is treated as agricultural.

For example, a *società semplice* originally registered for olive cultivation may later begin to purchase olives from third parties and operate a pressing facility that processes mainly non-self-produced fruit. If the formal object remains unchanged, the register may continue to display an agricultural activity while the economic reality has moved towards a different qualification. The divergence is not a clerical defect. It may affect the partnership's agricultural status, its access to benefits and the trust placed in the registered information by public authorities and third parties.

A further area concerns administration and representation. Article 2266 of the Civil Code provides that the partnership acquires rights and assumes obligations through the partners who have representation, and that representation extends to all acts falling within the partnership object, unless otherwise agreed. For an agricultural simple partnership, the public representation of these powers is essential. Third parties must be able to identify who may bind the enterprise in relation to land contracts, supply agreements, credit arrangements, public support applications and transactions concerning agricultural assets.

Italian case law confirms that the register is not merely a source of information. The Supreme Court has held that, because the agricultural simple partnership is subject to registration in the special section of the Business Register, the tax authority must consult the register in order to verify the current identity of the legal representative before carrying out a tax audit. According to two judgments of the Italian Supreme Court, failure to do so may affect the principles of equality of arms and the right of defence, with reference to Article 41 of the Charter of Fundamental Rights of the European Union and Article 6 of Law No 212 of 27 July 2000.⁹ The register thus be-

⁹ Judgments of the Italian Supreme Court, Tax Division, of 5 April 2022, Ref. Nos 10878 and 10882, "OneLegale" according to which, because the agricultural simple partnership is subject to registration in the special section of the Business Register, the Italian Revenue Agency must consult the register in order to verify the current identity of the legal representative before carrying out a tax audit. Failure to do so may entail a violation of the principles

comes, in this context, a prerequisite for the lawful exercise of administrative action towards the enterprise.

The same problem is particularly visible in relation to the status of *imprenditore agricolo professionale*, commonly referred to as IAP. Registration in the agricultural special section does not, by itself, confer IAP status. The qualification depends on the substantive requirements laid down by Legislative Decree No 99 of 29 March 2004, including professional knowledge and skills, working time and income requirements. For agricultural companies, Article 1(3) of that decree further requires an exclusive agricultural object and the presence of a qualified person within the company structure. The Business Register does not create the qualification, but it often constitutes the first documentary framework through which the competent authority verifies the subject, the partners, the registered office and the declared agricultural activity.¹⁰

For the *società semplice agricola*, this evidentiary function is especially important. The activity performed by a partner within the agricultural enterprise is not usually documented through instruments comparable to employment contracts or corporate offices in capital companies. Verification often depends on a combination of elements: social security position, tax data, land availability, productive structure, farm records and chamber of commerce information. An incomplete or outdated registration may therefore weaken the practical verifiability of the requirements, even though it does not replace the substantive assessment.

The relevance of chamber of commerce information is not uniform. It depends on the sectoral rule that attributes legal effects to registration. In some contexts, registration operates as a central evidentiary element; in others, the competent authority may carry out a broader factual inquiry. The case law on rural buildings confirms this differentiated approach. With regard to the rural status of the dwelling used by a partner of an agricultural simple partnership, the Supreme Court has held that the registration of the agricultural company, with the indication of its partners, is sufficient, since the partner who carries out agricultural activity collectively cannot be required to make a further individual registration.¹¹

of equality of arms and the right of defence under Article 41 of the Charter of Fundamental Rights of the European Union and Article 6 of Law No. 212 of 27 July 2000.

¹⁰ On the IAP status and the relationship between legislative discipline and administrative practice, see F. Tedioli, *L'imprenditore agricolo professionale tra disciplina legislativa e prassi amministrativa*, "ConsulenzaAgricola" 2026, no. 3, p. 177 ff.

¹¹ On the recognition of the rural status of the dwelling used by a partner of an agricultural simple partnership, see Judgment of the Italian Supreme Court, Tax Division, of 15 June 2021,

Agrarian pre-emption law confirms an even more demanding use of registered information. The extension of pre-emption and redemption rights to agricultural partnerships under Legislative Decree No 99 of 29 March 2004 is linked to the presence of qualified partners, and Italian case law has attributed particular importance to the express and specific emergence of those qualifications from the Business Register. This development is not identical to the IAP regime, but it reveals the same underlying tendency: where a right or benefit depends on a qualified agricultural subject, the registered position may become decisive for the external enforceability of that *status*.¹²

The *società semplice agricola* is thus exposed to a double pressure. Its civil-law structure remains flexible, but access to modern agricultural benefits requires stable, demonstrable and updated information. This does not mean that the simple partnership should be assimilated to a commercial company. It means that, when the partnership claims a professional or preferential agricultural *status*, its registered position must be treated as part of the evidence supporting that claim.

The conclusion is narrow but important. Registration does not create agricultural professionalism, does not cure the absence of substantive requirements and does not prevent the competent authority from carrying out a factual assessment. Yet, for the *società semplice agricola*, the quality of registration directly affects the ability of the partnership to prove, maintain

Ref. No 16814, “Osservatorio Agromafie,” according to which the registration of an agricultural company, with the indication of its partners, is sufficient, since the partner who carries out agricultural business in collective form cannot be required to make a double registration. See also L. Cenicola, *Variazione del classamento di una abitazione e richiesta di ruralità. Socio di società agricola non iscritto nel Registro delle imprese*, “Diritto e giurisprudenza agraria, alimentare e dell’ambiente” 2021, no. 4, who underlines that where the legislator intends specific effects to flow from a given registration in the special section, it does so expressly. On the non-general nature of the relevance of chamber of commerce registration and, conversely, on its express relevance for agrarian pre-emption by agricultural companies, see P. Tonalini, *Prelazione agraria e società agricole*, “Rivista del Notariato” 2022, no. 4, p. 635 ff.

¹² From this perspective, case law has adopted a particularly rigorous approach to the function of chamber of commerce records in agrarian pre-emption. See Judgment of the Italian Supreme Court, Civil Division III, of 7 August 2023, Ref. No 23989, www.tedioli.com, according to which Article 2(3) of Legislative Decree No 99 of 29 March 2004 requires the direct-cultivator status of the partners to emerge from a registration expressly directed to that purpose, it being insufficient that it may be indirectly inferred from records having a different object. See also Judgment of the Court of Appeal of Bologna of 1 February 2024, Ref. No 248, “OneLegale,” and Judgment of the Court of Appeal of Florence of 18 May 2023, Ref. No 1073, “OneLegale,” which, with specific reference to agricultural simple partnerships, confirm the need for the qualification to appear expressly from the registration information of the chamber of commerce in order to protect the reliance of the third-party purchaser.

and defend the statuses on which its external legal position depends. Subjective and objective changes are therefore not marginal events: they are the point at which the distance between civil-law effectiveness and public representation becomes most visible.

6. *Ex officio* cancellation, requalification and concluding remarks

The previous sections have shown that the *società semplice agricola* may gradually diverge from the position recorded in the Business Register. The divergence may concern the partners, the object, the representative powers, the professional agricultural status or the activity actually carried out. One more problem arises when that divergence becomes radical: the partnership is inactive, no longer corresponds to a real agricultural enterprise, or has in substance moved outside the agricultural perimeter while remaining registered in the special section.

Italian law contains rules on the *ex officio* cancellation of undertakings and partnerships that are no longer operational. Presidential Decree No 247 of 23 July 2004 provides a simplified procedure for removing from the Business Register enterprises and partnerships that present specific indicators of inactivity. In the case of partnerships, these indicators include, among others, absence from the registered office, lack of management acts for a prolonged period, lack of a tax code, failure to restore the plurality of partners within the prescribed time and expiry of the term of duration without renewal.¹³

This mechanism performs an updating function, but it does not solve the specific problem of the *società semplice agricola*. Inactivity and loss of agricultural qualification are not the same thing. A partnership may be

¹³ On the procedural framework, *ex officio* cancellation of individual undertakings and partnerships is governed by Presidential Decree No 247 of 23 July 2004, Regolamento di semplificazione del procedimento relativo alla cancellazione di imprese e società non più operative dal registro delle imprese (Gazzetta Ufficiale della Repubblica Italiana, General Series, No 251, 25 October 2004). As regards partnerships, the procedure is initiated by the Business Register where one of the circumstances listed in Article 3 of the regulation occurs, including, in particular, absence from the registered office, failure to carry out management acts for three consecutive years, absence of a tax code, failure to restore the plurality of partners within six months, or expiry of the term of duration in the absence of tacit extension. The procedure is aimed at updating and preserving the reliability of the register by eliminating positions that are no longer operational, but it does not specifically regulate the case of an agricultural simple partnership that has lost the substantive requirements for remaining in the special section.

inactive and still formally agricultural; conversely, it may be active but no longer agricultural in substance, because its activity has become commercial or because its connected activities no longer satisfy the requirements of Article 2135(3) of the Civil Code. The general cancellation procedure does not directly address this second situation.

The absence of a specific requalification procedure is even more serious where the problem is not inactivity but substantive transformation. If the partnership has become commercial in fact, the issue cannot be reduced to cancellation for non-operation. The appropriate response would be a realignment between legal form, actual activity and publicity regime. Italian law, however, does not provide a clear mechanism for this realignment. A *società semplice* that has become commercial in substance cannot simply be moved to the ordinary section as if it were a commercial company, because the *società semplice* is not a commercial company type. It thus falls into a legal no-man's land: it is no longer properly agricultural, but it cannot become commercial without changing its legal form.

The effects of cancellation must also be distinguished from the effects of extinction. For capital companies, the Civil Code expressly regulates the consequences of cancellation from the Business Register at the end of liquidation. The *società semplice agricola* is different. It does not acquire its legal existence through registration, and its cancellation from the special section cannot automatically be treated as equivalent to civil-law extinction. Cancellation affects public visibility and may affect the ability to rely on agricultural status in dealings with public authorities and third parties, but it does not, by itself, resolve every outstanding legal relationship involving the partners, the assets or the creditors.¹⁴

This distinction has recently become visible in tax litigation. A decision of the Tuscan Regional Tax Court attempted to equate cancellation from the register with the irreversible civil extinction of an agricultural simple partnership, with the consequent interruption of pending tax proceedings. The solution may be understandable in the specific procedural context of tax litigation, but it is not convincing on systematic grounds. It imports into the *società semplice* a logic developed for entities whose extinction is expressly

¹⁴ On the procedural effects of equating cancellation of a company from the Business Register with its extinction, see F. Tedioli, *Riflessi processuali della equiparazione tra la cancellazione della società dal registro delle imprese e la sua estinzione*, "Il giusto processo civile" 2011, no. 4, p. 1227 ff.; idem, *Riflessi processuali della cancellazione della società dal registro delle imprese*, "EC Legal" 9 October 2018.

connected to cancellation from the register, whereas the simple partnership exists independently of registration. The decision is nevertheless significant because it shows the uncertainty that arises when the effects of cancellation are not clearly distinguished from the effects of civil extinction.¹⁵

A proportionate reform should therefore distinguish three situations. The first is simple inactivity. In that case, the existing *ex officio* cancellation mechanism may be sufficient, provided that it is applied with awareness of the specific structure of agricultural simple partnerships. The second is loss of agricultural qualification. In that case, cancellation for inactivity is not the right tool; what is needed is a procedure for realigning the registered position with the activity actually carried out, possibly requiring transformation into an appropriate commercial company type where the activity has become commercial. The third is formal cancellation. In that case, the law should clarify that cancellation from the special section affects public and external visibility, but does not automatically extinguish all civil-law relationships unless the partnership has been properly liquidated or otherwise brought to an end under the relevant substantive rules.

The Italian *società semplice agricola* thus remains a valuable but incomplete institution. Its strength lies in the possibility of organising collective agricultural enterprise through a flexible non-commercial partnership form. Its weakness lies in the absence of a public registration regime fully capable of following the enterprise through registration, change, loss of agricultural qualification and exit from the register. The task of the legislator is not to suppress the flexibility of the *società semplice agricola* but to ensure that the Business Register gives an accurate account of the legal and economic reality it is expected to represent.

¹⁵ Apparently *contra*, see Judgment of the Tuscan Regional Tax Court, Second Degree, Division II, of 4 August 2025, Ref. No 923, “OneLegale”, which, with reference to an agricultural company in the form of a *società semplice*, held that cancellation from the Business Register produces the constitutive effect of the irreversible extinction of the company, with consequent interruption of pending proceedings under Article 40 of Legislative Decree No 546 of 31 December 1992. Although understandable within the procedural economy of the tax case, the decision is not convincing from a systematic perspective. It assimilates the agricultural simple partnership to the extinction regime of capital companies under Article 2495 of the Civil Code, without considering that the *società semplice* does not base its legal existence on registration and cannot lose, by mere effect of cancellation from the register, a legal subjectivity that does not depend on registration.

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