



Summer  
School  
in European  
Environmental  
Taxation

# UNIVERSITY OF NAPLES FEDERICO II

**Department of Law**

21/26 June 2021

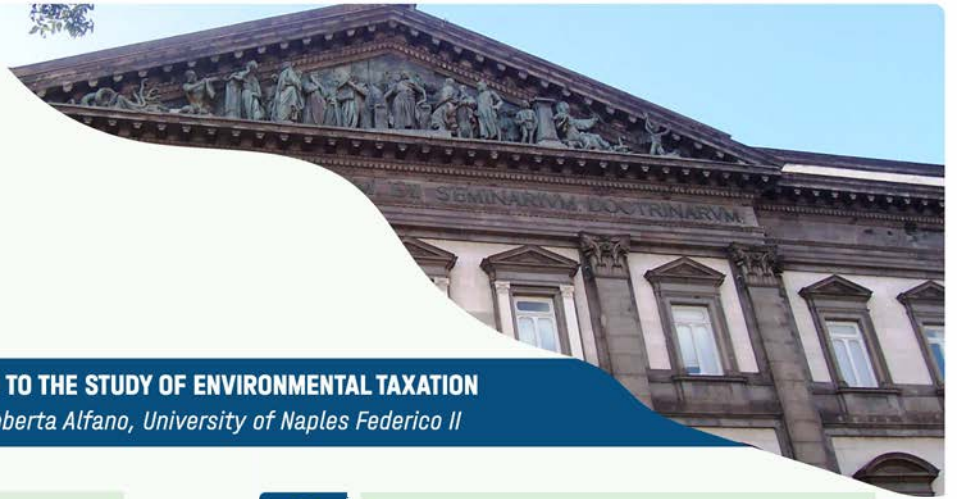


Dipartimento  
di Giurisprudenza  
Università degli Studi  
di Napoli Federico II



With the support of the  
Erasmus+ Programme  
of the European Union





21 JUNE 2021

9:00-13:00

## INTRODUCTION TO THE STUDY OF ENVIRONMENTAL TAXATION

Coordinator: *Roberta Alfano, University of Naples Federico II*



9:00  
9:15

### Welcome address

**Matteo Lorito** - Rector University of Naples Federico II  
**Sandro Staiano** - Law Department Federico II  
**Franco Pennacchio** - BAT Centre Director  
**Fernanda Nicotera** - Int.Rel. Officer Manager Federico II



9:15  
10:00

### Opening remarks

**Antonio Uricchio** - University of Bari and ANVUR President  
**Mario Nussi** - University of Udine and AIPSDT President  
**Fabrizio Amatucci** - University of Naples Federico II



10:00  
10:45

### Lectio Magistralis

**Franco Gallo** - Former President Italian Constitution Court



10:45  
12:00

### Roundtable - EU taxation challenges

**CHAIR: Amedeo Arena** - University of Naples Federico II  
**Franco Roccatagliata** - College of Europe DG TAXUD European Commission  
**Pasquale Pistone** - University of Salerno, Jean Monnet Chair WU University, Academic Chairman of IBFD

12:00  
13:00

### Interactive Presentation

SUSEET Participants

21 JUNE 2021

14:30 - 19:30

## ENVIRONMENTAL TAXES: A DIFFICULT LEGAL CATEGORY

Coordinator: *Federica Pitrone - Head of International Tax at Intesa Sanpaolo*



14:30  
17:30

### Lectures

- » **Introductory remarks: Giuseppe Melis** - Luiss University
- » **Would environmental taxes by any other name smell as sweet?: Federica Pitrone** - Head of International Tax at Intesa Sanpaolo
- » **The polluter pays principle: Stefano Dorigo and Pietro Mastellone** - University of Florence
- » **The ETS System: Pietro Selicato** - University of Rome La Sapienza



17:30  
18:30

### Laboratory - Environmental remediation: tax issues

**Antonio Uricchio, Gianluca Selicato and Claudio Sciancalepore** - University of Bari



18:30  
19:30

### Focus Room - Specific insights with asynchronous videos

**COORDINATOR: Roberta Alfano** - University of Naples Federico II  
**Alberto Comelli** - University of Parma  
**Alessia Tomo** - University of Naples Parthenope  
**Theodoros Iliopoulos** - Hasselt University



### LINK MICROSOFT TEAMS

<https://bit.ly/3x1WPvJ>



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22 JUNE 2021

9:00-13:00

## ENVIRONMENTAL TAXATION AND STATE AID

Coordinator: *Marta Villar Ezcurra, University of San Pablo CEU*



9:00  
11:00

### Lectures

» **State Aids in the environmental sector: a tax law perspective** - **Marta Villar Ezcurra** - University of San Pablo CEU

» **State Aids in the competition framework:**  
**Jerónimo Maillo** - University of San Pablo CEU

» **State Aids and the uncertain protection of the taxpayer:** **Gianluigi Bizioli** - University of Bergamo



11:00  
13:00

### Laboratory - The rationale of State Aid analysis in the environmental sector

**Pierpaolo Rossi Meccanico** - Legal adviser in the Budget and Tax Team of Legal Service European Commission

22 JUNE 2021

14:30 - 19:30

## EUROPEAN COURT OF JUSTICE AND CASE-LAW ANALYSIS

Coordinator: *Enrico Traversa, University of Bologna, Former Director of the Justice Team of the Legal Service, EU Commission*



14:30  
16:30

### Lecture

» **The ECJ: proceedings of request for preliminary rulings and relations between European and national law in tax matters** - **Enrico Traversa** - University of Bologna and Former Director of the Justice Team of the Legal Service, European Commission



16:30  
18:30

### Laboratory - Case law analysis

**Marco Mazio** - Senior Associate PwC TLS International and EU Tax law



18:30  
19:30

### Co-working Laboratory - Training for Moot Court Competition with the participation of Elsa Naples - European Law Students' Association

**Marina Bisogno** - University of Naples Federico II



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23 JUNE 2021

9:00-13:00

## ENVIRONMENTAL TAXATION AND EUROPEAN INTERNAL MARKET

Coordinator: *Edoardo Traversa, Catholic University of Louvain*



9:00  
11:00

### Lecture

» Environmental taxes and EU principles of free movement and non-discrimination in the case-law of the European Court of Justice: **Edoardo Traversa** - Catholic University of Louvain



11:00  
13:00

**Interactive workshop** - Ph.D. students, young researchers and experts will present their research on environmental taxation

**Edoardo Traversa** - Catholic University of Louvain

23 JUNE 2021

14:30 - 19:30

## ENVIRONMENTAL BORDER TAX ADJUSTMENT

Coordinator: *Alice Pirlot, University of Oxford*



14:30  
16:30

### Lecture

» Carbon Border Tax Adjustment: Design options and Legal Constraints - **Alice Pirlot** - University of Oxford



16:30  
18:30

**Interactive session in small groups** - Each group will be asked to design one type of Carbon Border Tax Adjustment

**Alice Pirlot** - University of Oxford



18:30  
19:30

**Co-working Laboratory** - Training for Moot Court Competition with the participation of Elsa Naples - *European Law Students' Association*

**Marina Bisogno** - University of Naples Federico II



### LINK MICROSOFT TEAMS

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**Satellite Event: Preparing the Summer School in European Environmental Taxation 2022:**  
proposals from the Italian and Spanish perspectives (*poster follows*)



24 JUNE 2021

9:00-13:00

## GREEN TAXATION TO IMPLEMENT CIRCULAR ECONOMY

Coordinator: *Marina Bisogno, University of Naples Federico II*



9:00  
11:00

### Lecture

» **Introductory remarks:** **Veronica Manfredi** - Director  
C - Quality of Life DG Environment, European  
Commission

» **Market instruments for the implementation of  
circular economy:** **Edoardo Croci and Francesco  
Colelli** - Green Economy Observatory, Bocconi  
University



14:00  
15:00

**Focus Room** - Abuse of International Tax law and  
extractive activities in developing countries

**Esperanza Buitrago Díaz** - Maastricht University



11:00  
13:00

**Roundtable** - Taxing plastic: is it enough to tackle  
pollution? European and national approaches

**CHAIR:** **Marina Bisogno** - University of Naples  
Federico II

**María del Carmen Cámara Barroso** - UDIMA University

**Silvia Giorgi** - University of Chieti-Pescara

**Paolo Glerean** - Plastic Recyclers Europe

**Giuseppe Dadà** - Quality Director, Ferrarelle SpA

**CONCLUDING REMARKS:** **Lorenzo Del Federico** -  
University of Chieti-Pescara

24 JUNE 2021

15:00-19:00

## ECONOMIC INSTRUMENTS FOR A GREEN AND INCLUSIVE RECOVERY

Coordinator: *Gionata Castaldi, Italian Ministry of Economy and Finance*



15:00  
17:30

### Lectures

» **Introducing remarks:** **Pasquale Commendatore** -  
University of Naples Federico II

» **Economic instruments to protect the environment  
and foster a green recovery:** **A. Zatti** - University of  
Pavia

» **Carbon Tax, revenue recycling and how to gain  
political support for the reform:** **R. Van Der Ploeg** -  
Research Director of Oxford Centre for Analysis of  
Resource Rich Economies



17:30  
19:00

**Roundtable** - Country case studies

**CHAIR:** **Aldo Ravazzi Douvan** - Italian Ministry of  
Ecological Transition and Past-Chair OECD Tax &  
Environment

**Theodoros Zachariadis** - Cyprus Institute

**Xavier Labandeira** - University of Vigo

**Gionata Castaldi** - Italian Ministry of Economy and  
Finance



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25 JUNE 2021

9:00-13:00

## ENERGY TAXATION PRINCIPLES

Coordinator: *José-Andrés Rozas Valdés, University of Barcelona*



9:00  
11:00

### Lectures

- » **Introductory remarks: Fabrizio Amatucci** - University of Naples Federico II
- » **Energy transition and climate vulnerability: Gabriella De Maio** - University of Naples Federico II
- » **Understanding energy taxation: conceptual issues in a global world - José-Andrés Rozas Valdés** - University of Barcelona **and Marina Serrat** - Maastricht University
- » **Energy taxation: the European framework and the Italian strategy - Marco Greggi** - University of Ferrara
- » **Energy taxation as an example of corporate social responsibility - Giuseppe Marino** - University of Milan



11:00  
12:00

### Laboratory - The energy sector in the professional experience

**Andrea Di Domenico** - Falck Renewables  
**Lorenzo Piscitelli** - PwC TLS Avvocati e Commercialisti  
**Stefano Spiniello** - Spiniello Commercialisti Associati



12:00  
13:00

### Focus Room - Excise taxes and green certificates in the ECJ case-law

**CHAIR: Marco Cedro** - LUMSA University  
**Ilaria Sticchi** - European Public Prosecutor's Office  
**Giovanni Consolo** - Bocconi University

25 JUNE 2021

14:30 - 19:30

## ENVIRONMENTAL TAXATION ACROSS EUROPE

Coordinator: *Francisco Adame Martínez, University of Seville*



14:30  
16:00

### Lectures

- » **Environmental taxation from the Spanish perspective - Francisco Adame Martínez** - University of Seville
- » **Environmental taxation: the French experience - Emilien Quinart** - University Panthéon-Sorbonne



16:00  
17:30

### Laboratory - Italian case studies

- » **Fiscal issues on food waste - Marco Allena** - Catholic University Economy and Law School Piacenza
- » **Fico Eatly World: a legal tax perspective - Francesco Montanari** - University of Chieti-Pescara
- » **Tourism taxation and environmental protection - Giuseppe Scanu** - University of Sassari



17:30  
19:30

### Co-working Laboratory - Training for Moot Court Competition

**Francisco Adame Martínez** - University of Seville  
**Marina Bisogno** - University of Naples Federico II



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**26 JUNE 2021**

🕒 **9:00-13:00**

## ENVIRONMENTAL FISCAL REFORM

Coordinator: *Aldo Ravazzi Douvan, Italian Ministry of Ecological Transition*



9:00  
11:00

### Moot Court Competition

**Enrico Traversa** - University of Bologna and Former Director of the Justice Team of the Legal Service, European Commission



From  
13:00

### Virtual farewell party

**COORDINATOR: Roberta Alfano** - University of Naples Federico II



11:00  
13:00

### Lecture

» **Introductory remarks:** **Carola Maggiulli** - DG TAXUD European Commission

» **Environmental fiscal reform in times of crises:** **Aldo Ravazzi Douvan** - Italian Ministry of Ecological Transition and Past-Chair OECD Tax & Environment



### LINK MICROSOFT TEAMS

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### FINAL WORKSHOP WITH SOUTH AMERICAN PARTICIPANTS

will be held on **Monday 28 June 2021** (*poster follows on the SUSEET website*)



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**PREPARING THE SUMMER SCHOOL 2022:**  
*proposals from the Italian and Spanish perspective*

**23 JUNE 2021**

🕒 15:00 - 18:00

**ITALIAN SESSION**

» **Welcome address**

**Roberta Alfano** - University of Naples Federico II, SUSEET Coordinator

» **Introductory remarks & Chair**

**Fabrizio Amatucci** - University of Naples Federico II

» **Panelists**

**Paolo Barabino** - University of Sassari

**Susanna Cannizzaro** - University of Tuscia

**Filippo Cimino** - University of Enna Kore

**Rossella Miceli** - University of Rome La Sapienza

**Maria Pia Natri** - University of Naples Suor Orsola Benincasa

**Loredana Strianese** - University of Naples Federico II

**Caterina Verrigni** - University of Chieti-Pescara

**Alessia Tomo** - Ph.D. Student University of Naples Parthenope

» **Concluding remarks**

**Antonio Perrone** - University of Palermo



**LINK ZOOM**

<https://bit.ly/3gcM3Mk>

**23 JUNE 2021**

🕒 16:00 - 18:30

**SPANISH SESSION**

» **Welcome address**

**Roberta Alfano** - University of Naples Federico II, SUSEET Coordinator

**José María Lago Montero** - University of Salamanca

» **Introductory remarks & Chair**

**María Ángeles Guervós Maíllo** - University of Salamanca

» **Panelists**

**Pedro Herrera Molina** - UNED University, Madrid

**Juan Ignacio Gorospe Oviedo** - University San Pablo CEU, Madrid

**Belén García Carretero** - Institute of Fiscal Studies

**Gemma Patón García** - University of Castilla La Mancha

**Nora Libertad Peña Rodríguez, Julián Omar González Trujillo, Gabriel**

**Alfonso Pacheco Martínez, Rafael Delgadillo Castillo**

Ph.D. Students University of Salamanca



**LINK ZOOM**

<https://bit.ly/3w9pTkQ>





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**SUSEET Teaching Staff will be integrated with renowned guests**

(academics, experts, policymakers and businesses involved in the green transition)

*For any further information do not hesitate to **contact us**:*

- » Roberta Alfano  
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- » Marina Bisogno  
[marina.bisogno@unina.it](mailto:marina.bisogno@unina.it)
- » Visit our website  
[www.suseet.eu](http://www.suseet.eu)