

WINDFALL PROFITS

PhD Seminar

Council Hall, Department of Law, Corso Ercole I D'Este, 44 - Ferrara | March 9th 2023

Made to Last?

Windfall Profit Taxation in Europe (and Beyond)

Call for Abstract pending (deadline February 7th 2023). More info [here](#).

In the latest months several European states have introduced (or are discussing about possible introduction of) a Windfall Profit Tax (in Italian *Imposta sugli extraprofiti*).

This extraordinary fee is charged on the (allegedly) exorbitant profits realized by qualified businesses (essentially active in the oil and gas sector) due to the war in Ukraine, and is supposed to restore equality, raise more money for welfare and to grant means to tackle the pending emergencies. History of Taxation shows evidence of several charges born exceptional (*una tantum*) yet turned ordinary after a while. Is this going to be the case? Is windfall profit taxation consistent with EU law and with international tax treaties? When, exactly, a profit can be considered exorbitant? These are the questions we'll try to give answers to in Ferrara. Thinking about joining the debate?

A call for abstract is pending.

PROGRAMME

- 9.00** **Welcome and Introduction to the Seminar**
Serena Forlati, University of Ferrara
Giovanni De Cristofaro, University of Ferrara
Marco Greggi, University of Ferrara
- 9.30** **An inquiry into the Nature of Windfall Profit Taxation**
Professor Dario Stevanato, University of Trieste
- 11.00** **Windfall Profit Taxation and EU Law**
Professor Fabrizio Amatucci, University of Naples "Federico II"
- 12.30 - 13.30** Lunch
- 13.30 - 14.00** **What is a Windfall Profit? An "Extraordinary Tax" for "Extraordinary Times"?**
Professor Reuven Avi Yonah, University of Michigan
- 15.00 - 15.30** **Windfall Taxation and International Tax Treaties**
Professor Pietro Selicato, University of Rome "La Sapienza"
- 16.30 - 17.00** **Addressing Inequalities via Windfall Profit Taxation**
Professor Yoseph Edrey (Emeritus), University of Haifa
- 18.00 - 18.10** **Concluding Remarks**
Marco Greggi, University of Ferrara

In each session up to two presentations by PhD candidates / Postdocs / Researchers are scheduled as per the Call for Abstracts.

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