

SUSEET SUMMER SCHOOL IN EUROPEAN ENVIRONMENTAL TAXATION III Edition



Dipartimento
di Giurisprudenza
Università degli Studi
di Napoli Federico II



SUSEET

University of Naples Federico II
Law Department

via Porta di Massa, 32
10/15 July 2023



AURORA



BAT  **CENTER**
Center for studies on Biogreen Agro-environmental Technology



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



10 JULY 2023

INTRODUCTION TO
ENVIRONMENTAL
TAXATION AND POLICIES

MORNING SESSION

Introduction to the study of Environmental Taxation
Coordinator: Roberta Alfano



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09:00
10:00

Welcome Remarks

Sandro Staiano, Director of Law Department - University of Naples Federico II
Valeria Costantino, Erasmus Delegate - University of Naples Federico II
Franco Pennacchio, Director of BAT Centre - University of Naples Federico II
Fernanda Nicotera, Erasmus Manager - University of Naples Federico II

Opening Remarks

Franco Gallo, Former President Italian Constitutional Court
Antonio Uricchio, President of Anvur
Maurizio Logozzo, President of Aipsdt
Fabrizio Amatucci, University of Naples Federico II
Loredana Strianese, University of Naples Federico II



10:00
11:00

Laboratory

Suseet Participants Presentation
Coord: **Mariagiulia Trapanese**, University of Naples Federico II -
University of Seville and SUSEET Tutor



11:00
11:15

Coffee Break



11:15
12:30

Roundtable: The Fit for 55 package

Chair: **Fabrizio Amatucci**, University of Naples Federico II
Alberto Comelli, University of Parma
Rossella Miceli, University of Rome Sapienza
Pietro Selicato, University of Rome Sapienza



12:30
13:00

Focus Room (with asynchronus video)

The protection of the environment in the Italian Constitution
Giacomo Palombino, University of Naples Parthenope



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10 JULY 2023

INTRODUCTION TO
ENVIRONMENTAL
TAXATION AND POLICIES

AFTERNOON SESSION

Environmental Taxes: a difficult legal category
Coordinator: Marina Bisogno



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14:30
16:30

Lectures

Economic and legal pillars of environmental taxation

Pietro Mastellone, University of Rome Sapienza

The advent of environmental sustainability and the role of taxation: from 'the polluter pays' to 'the non-polluter is rewarded'

Stefano Dorigo, University of Florence

How to define environmental taxes: from fiscal illusion to solid tax policy

Federica Pitrone, Head of International Tax at Intesa Sanpaolo



16:30
17:00

Coffee Break



17:00
18:30

Roundtable: Tax policy and gender equality

Chair: **Franco Roccagliata**, College of Europe

Eleonor Kristorffersson, Örebro University

Marco Cedro, Lumsa University

Stefania Giannoncelli, University of Turin

Sofia Alfano, Policy Analysis Intern



18:30
19:30

Focus Room (with asynchronous video)

EU Institutions

Adriano Maffeo and **Flavia Rolando**, University of Naples

Federico II



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11 JULY 2023

THE EUROPEAN UNION:
ITS INSTITUTIONS AND
PRINCIPLES

MORNING SESSION

Environmental Taxation and State Aids
Coordinator: Marta Villar Ezcurra



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09:00
10:00

Introducing Remarks

Fabiana Tuccillo, Erasmus Delegate - Law Department University of Naples
Federico II

Alessandro Arienzo, Aurora Coordinator - University of Naples Federico II
Elena dell'Aquila, Office Manager for Aurora - University of Naples Federico II
Laura Stefanelli, European Project Consultant



10:00
11:45

Lectures

State aids in the environmental sector

Stefano Maria Ronco, University of Turin

EU climate legislation and climate change litigation at EU and national level

Klàra Talabèr-Ritz, European Commission - Member of Legal Service SJ.H -
International Market, Energy, Enterprise and Environment.



11:45
12:00

Coffee Break



12:00
13:00

Focus Room

*Protection of the environment and the internal market: analysis of
concrete cases*

Salvatore D'Acunto, Directorate-General for Internal Market, Industry,
Entrepreneurship and SMEs, European Commission



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11 JULY 2023

THE EUROPEAN UNION:
ITS INSTITUTIONS AND
PRINCIPLES

AFTERNOON SESSION

European case-law analysis and EU Institutions

Coordinator : Enrico Traversa



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14:30
14:50

Introducing Remarks

Filippo Andreatta, Chair of Department of Political and Social Sciences,
University of Bologna



14:50
16:15

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



16:15
16:30

Coffee Break



16:30
18:00

Roundtable: EU taxation challenges

Chair: **Amedeo Arena**, University of Naples Federico II

Franco Roccatagliata, College of Europe

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



18:00
19:30

EU Institutions Experiences

Claudia Massa, University of Naples Federico II and former trainee at ECJ

Gianluca Chiusolo, Contractual Agent DG Reform European Commission



12 JULY 2023

SUSTAINABLE TAXES AND
POLICIES. FROM THE
INTERNAL MARKET TO
TERRITORIAL APPLICATIONS

MORNING SESSION

Environmental taxation and European internal market
Coordinator: Edoardo Traversa



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9:00
9:10

Introducing Remarks

Marina Bisogno, University San Pablo CEU



9:10
10:45

Lecture

How to reconcile EU internal market objectives with environmental concerns?

Edoardo Traversa, Catholic University of Louvain



10:45
11:00

Coffee Break



11:00
13:00

Interactive workshop (I session)

Ph.D students and young researchers will present their researches

Coordinators: **Edoardo Traversa**, Catholic University of Louvain

Gianluigi Bizioli, University of Bergamo

Paola Costanza Domenica De Pascalis, University of Bari

Francesco Dian, University of Pisa

Alessia Marano, University of Catania

Valentina Passadore and Edward Spiteri, University of Ferrara

Sam van der Vlugt, University of Salerno - University of Antwerp

Sharon Waeytens, University of Antwerp



12 JULY 2023

SUSTAINABLE TAXES AND
POLICIES. FROM THE
INTERNAL MARKET TO
TERRITORIAL APPLICATIONS

AFTERNOON SESSION

Environmental protection and policies
Coordinator: Roberta Alfano



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14:30
15:15

Lecture

Innovative green start-up and taxation
Antonio Perrone, University of Palermo



15:15
16:30

Roundtable: Fiscal policies to promote sustainable tourism

Chair: **Rodolfo Salassa Boix**, Pompeu Fabra University
Ernesto Marco Bagarotto, University of Milan
Alessia Tomo, University of Antwerp



16:30
16:45

Coffee Break



16:45
18:30

Interactive workshop (II session)

Coordinator: **Antonio Perrone**, University of Palermo
Aurora De Roma, University of Naples Federico II
Jorge España Sánchez, University of Murcia
Juan Jesús Gómez Álvarez, University of Almeria
Debora Ottoni Uebe Mansur, University of Antwerp
Andrea Purpura, Catholic University - Piacenza
Alessandro Zuccarello, University of Catania

Interactive workshop (III session)

Coordinator: **Antonio Guidara**, University of Catania
Benedetta Benincasa, University Vanvitelli
Giovanni Loschiavo, University of Rome Sapienza
Anna Miotto, University of Bergamo
Francesca Prosperi, University of Pisa
Stefano Maria Ronco, University of Turin



18:30
19:30

Focus room (with asynchronus video)

Environmental pollution in the maritime sector: tax issues
Mariagiulia Trapanese, University of Naples Federico II and University of Seville



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12 JULY 2023

PARALLEL SESSION
16:00 /18:30

AFTERNOON SESSION

Escenarios y retos de la tributación ambiental
Coordinator: María Ángeles Guervós Maíllo



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Welcome Remarks

María Ángeles Guervós Maíllo, University of Salamanca

Roberta Alfano, University of Naples Federico II

Panelists

Nuevas figuras pseudoambientales: el gravamen temporal energético español

Josè Maria Lago Montero, University of Salamanca

La fiscalidad de la energía y la propuesta de Directiva europea

Caterina Verrigni, University of Chieti-Pescara

La economía circular del plástico: algunas reflexiones sobre el impuesto español

Aurora Ribes Ribes, University of Alicante

Turismo y residuos: interrelaciones entre tributos en una posible economía circular

Antonio Guidara, University of Catania

Communications

(Ph.D. or Ph.D. students Latam of the University of Salamanca)

Nora Libertad Peña Rodríguez

Julián Omar González Trujillo

Gerardo del Rey



13 JULY 2023

CIRCULAR ECONOMY
AND ENERGY TAXATION

MORNING SESSION

Green taxation to implement circular economy
Coordinator: Marina Bisogno



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09:00
09:10

Introducing Remarks

Marina Bisogno, San Pablo CEU University



9:10
10:40

Lectures

Plastic taxation in the circular economy strategy

Marco Allena, Catholic University - Piacenza

Circular economy and tax implications in the Spanish experience

Rodolfo Salassa Boix, Pompeu Fabra University

Plastic pollution: how to tackle it?

Paolo Glerean, Plastics Recyclers Europe



10:40
11:00

Coffee Break



11:30
12:30

Roundtable: The Agrifood sector

Chair: **Gianni Cicia**, University of Naples Federico II

Federica Bruno, European Food Security Authority

Chiara Cattabriga, Legal Service of the European Commission, AGRI
Team (Agriculture and fisheries)



12:30
13:00

Focus Room (with asynchronus video)

The evolving relationship between taxation and circular economies

Filippo Cimino, University of Enna Kore

Andrea Purpura, Catholic University - Piacenza



13 JULY 2023

CIRCULAR ECONOMY
AND ENERGY TAXATION

AFTERNOON SESSION

Energy taxation principles

Coordinator: José Andres Rozas Valdés



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14:30
15:30

Lecture

Energy taxation: the European framework and the Italian strategy
Marco Greggì, University of Ferrara



15:30
17:00

Roundtable: Energy taxation

Chair: **Fabrizio Amatucci, University of Naples Federico II**
Carola Maggiulli, European Commission -Taxud
Giuseppe Marino, University of Milan
Marina Serrat Romani, Maastricht University
Marta Villar Ezcurra, San Pablo CEU University
Concluding remarks
José Andrés Rozas Valdés, University of Barcelona



17:00
17:30

Coffee Break



17:30
18:30

Focus room

The European policy implemented towards developing countries in the field of energy cooperation
Stefano Signore, Directorate-General for International Partnerships, European Commission



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14 JULY 2023

NATIONAL AND
EUROPEAN
DECARBONIZATION
EFFORTS

MORNING SESSION

Legal and Economic Critical Issues in European Environmental
Fiscal Policy

Coordinators: Aldo Ravazzi Douvan and Gionata Castaldi



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09:00
09:10

Introducing Remarks

Pasquale Pistone, University of Salerno



09:10
11:15

Lectures

Preparation, potential and results of EU CBAM

Susanne Akerfeldt, Ministry of Finance, Sweden EU Presidency, Coordinator
UN Subcommittee on Environmental Taxation Issues

A legal perspective on CBAMs

Alice PirLOT, Geneve Graduate Institute



11:15
11:30

Coffee Break



11:30
12:15

Focus room

Using environmental taxation for environmental policy - recent evolution and perspectives in the EU

Stephen White, European Commission - DG Environment

Fossil fuel subsidies - impact on climate policy and possibilities of removal in the international setting (OECD, G7, G20, IFCMA)

Assia Elgouacem, OECD



12:15
13:30

Roundtable: Green Tax and Fiscal Reform Commissions

Chair: **Aldo Ravazzi Douvan**, Italian Ministry of Environment - TA Sogesid and
Past-Chair OECD Tax & Environment

Energy and Environment Taxation in Europe - Cyprus experience

Theodoros Zachariadis, Cyprus Institute, EEA Scientific Board, EAERE 2023
President

Environmental taxation in the work of the Spanish Fiscal Reform Commission 2022

Xavier Labandeira, University of Vigo, member of the Spanish FRC

Environmental taxation in the work of the Portuguese Fiscal Reform Commission 2014

Claudia Dias Soares, IEEP Head of Programme, Climate and Circular Economy,
member of the Portuguese FRC



14 JULY 2023

NATIONAL AND
EUROPEAN
DECARBONIZATION
EFFORTS

AFTERNOON SESSION

Environmental taxation across Europe

Coordinator: Marina Bisogno



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14:30
16:00

Roundtable : 70 years EU law

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

Federica Moro, Legal Service of the European Commission

Pierpaolo Rossi Maccanico, Legal Service of the European Commission

Klára Talabèr-Ritz, Legal Service of the European Commission



16:00
16:30

Coffee Break



16:30
18:00

Lectures

Environmental taxation in Spain

Francisco Adame Martinez and Rocio Lasarte Lopez, University of Seville

Environmental taxation in Belgium: recent trends

Jean-Baptiste Traversa, Belgian Ministry of Finance

Environmental taxation in Austria

Erika Scuderi, WU University of Vienna



18:00
19:00

Co-working laboratory

Training for final workshop

Coordinator: **Mariagiulia Trapanese**, University of Naples Federico II and University of Seville



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15 JULY 2023

THE FUTURE OF
ENVIRONMENTAL
TAXATION

MORNING AND AFTERNOON SESSION

Environmental Fiscal Reform
Coordinator: Roberta Alfano



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09:30
10:00

Welcome Remarks

Roberta Alfano, University of Naples Federico II



10:00
11:30

Lectures

Which relevance for environmental taxation out of the conclusions of the 2023 UN Water Conference? Practical implications for current developments under EU water law and the role of 'green cities'

Veronica Manfredi, Director for Quality of Life in DG Environment - European Commission

The future challenges of environmental taxation

Aldo Ravazzi Douvan, Italian Ministry of Environment - TA Sogesid and Past-Chair OECD Tax & Environment

The role of the environmental fiscal reform in the post-Covid era and in the wake of the energy crisis

Gionata Castaldi, Italian Ministry of Economy and Finance



11:30
13:00

Final workshop with participant presentations (I session)



13:00
14:30

Light lunch



14:30
18:00

Final workshop with participant presentations (II session) and guided tour