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

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

SUSEET

Summer School in European Environmental Taxation

10 JULY 2023

INTRODUCTION TO ENVIROMENTAL TAXATION AND POLICIES

MORNING SESSION

Introduction to the study of Environmental Taxation

Coordinator: Roberta Alfano

JOIN MEETING

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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Summer School in European Environmental Taxation

10 JULY 2023

INTRODUCTION TO ENVIROMENTAL TAXATION AND POLICIES

AFTERNOON SESSION

Environmental Taxes: a difficult legal category

Coordinator: Marina Bisogno

JOIN MEETING

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 Roccatagliata, 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 asynchronus video)*

EU Institutions

Adriano Maffeo and Flavia Rolando, University of Naples Federico II

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Summer School in European Environmental Taxation

11 JULY 2023

THE EUROPEAN UNION: ITS INSTITUTIONS AND PRINCIPLES

MORNING SESSION

Environmental Taxation and State Aids

Coordinator: Marta Villar Ezcurra

JOIN MEETING

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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Summer School in European Environmental Taxation

11 JULY 2023

THE EUROPEAN UNION: ITS INSTITUTIONS AND PRINCIPLES

AFTERNOON SESSION

European case-law analysis and EU Institutions

Coordinator : Enrico Traversa

JOIN MEETING

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

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Summer School in European Environmental Taxation

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

JOIN MEETING

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

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Summer School in European Environmental Taxation

12 JULY 2023

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

AFTERNOON SESSION

Environmental protection and policies

Coordinator: Roberta Alfano

JOIN MEETING

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

Gianluca Selicato, University of Bari

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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Summer School in European Environmental Taxation

12 JULY 2023
PARALLEL SESSION
16:00 /18:30

AFTERNOON SESSION

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

JOIN MEETING

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
El impulso de un turismo respetuoso con el medio ambiente a través de la fiscalidad en España
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

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Summer School in European Environmental Taxation

13 JULY 2023
CIRCULAR ECONOMY AND ENERGY TAXATION

MORNING SESSION

Green taxation to implement circular economy
Coordinator: Marina Bisogno

JOIN MEETING

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

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Summer School in European Environmental Taxation

13 JULY 2023
CIRCULAR ECONOMY AND ENERGY TAXATION

AFTERNOON SESSION

Energy taxation principles
Coordinator: José Andres Rozas Valdés

JOIN MEETING

14:30 15:30

Lecture

Energy taxation: the European framework and the Italian strategy
Marco Greggi, 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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Summer School in European Environmental Taxation

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

JOIN MEETING

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**

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Summer School in European Environmental Taxation

14 JULY 2023

NATIONAL AND EUROPEAN DECARBONIZATION EFFORTS

AFTERNOON SESSION

Environmental taxation across Europe

Coordinator: Marina Bisogno

JOIN MEETING

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

Klàra 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**

SUSEET

Summer School in European Environmental Taxation

15 JULY 2023

THE FUTURE OF ENVIRONMENTAL TAXATION

MORNING AND AFTERNOON SESSION

Environmental Fiscal Reform

Coordinator: Roberta Alfano

JOIN MEETING

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