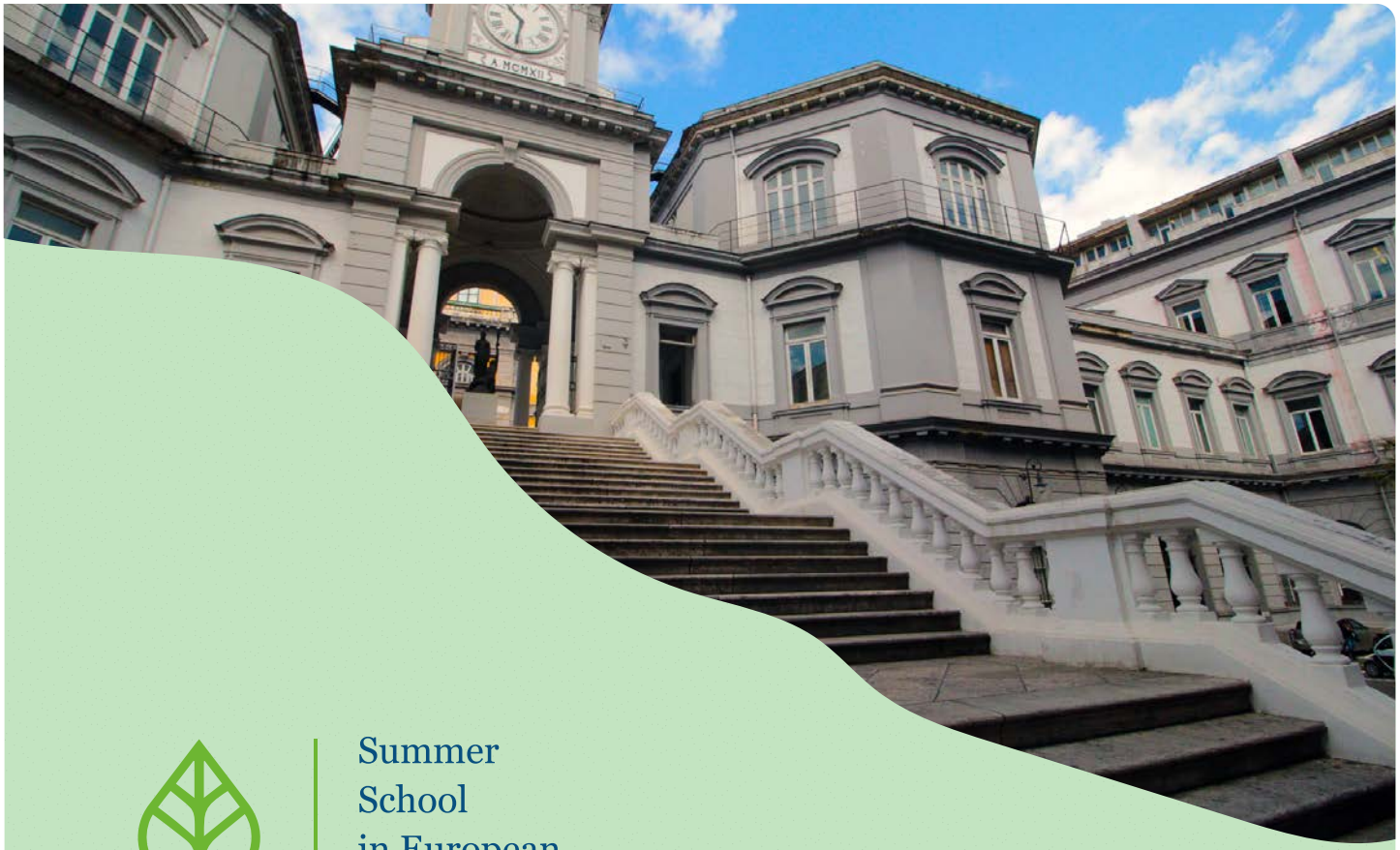

SUSEET

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

BAT CENTER

AIPSDT

#ALL4CLIMATE ITALY 2021

SUSEET

Summer School in European Environmental Taxation

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 Internazional 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
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SUSEET

Summer School in European Environmental Taxation

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 Maccanico - 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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SUSEET

Summer School in European Environmental Taxation

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

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

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#ALL4CLIMATE ITALY 2021

SUSEET

Summer School in European Environmental Taxation

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

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 Cāmara Barroso - UDIMA University
Silvia Giorgi - University of Chieti-Pescara
Paolo Glerean - Plastic Recyclers Europe
Giuseppe Dadā - Quality Director, Ferrarelle SpA
CONCLUDING REMARKS: Lorenzo Del Federico - University of Chieti-Pescara

14:00 15:00

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

Esperanza Buitrago Díaz - Maastricht University

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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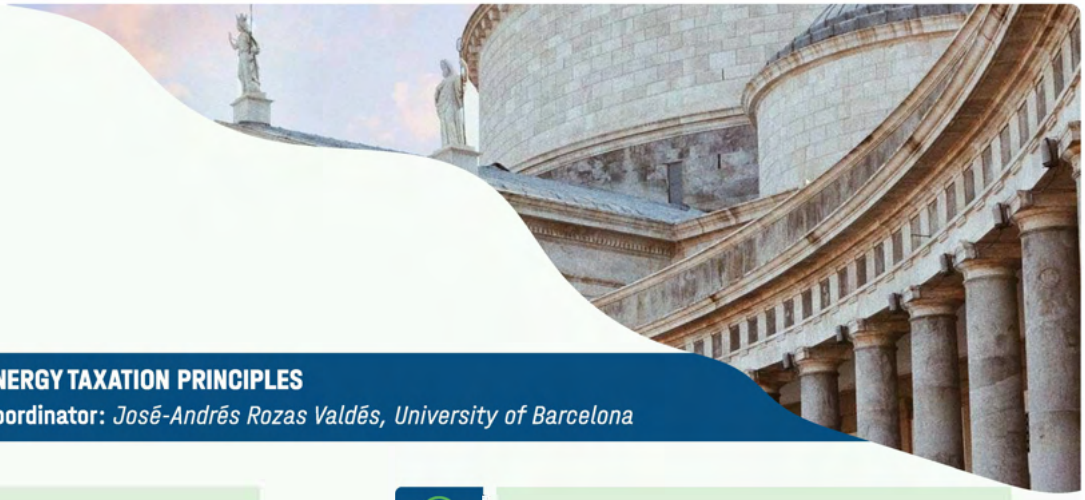

25 JUNE 2021
9:00-13:00

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 Eataly 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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SUSEET

Summer School in European Environmental Taxation

26 JUNE 2021

9:00 - 17:00

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

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

From 14:00

Final workshop and virtual farewell party

COORDINATOR: Roberta Alfano - University of Naples Federico II

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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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Summer School in European Environmental Taxation

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 Nastri - 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

zoom **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 Maillo - 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

zoom **LINK ZOOM**
https://bit.ly/3w9pTkQ

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Summer
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in European
Environmental
Taxation

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**:*

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» Visit our website
www.suseet.eu