

SUSEET SUMMER SCHOOL IN EUROPEAN ENVIRONMENTAL TAXATION II Edition



Dipartimento
di Giurisprudenza
Università degli Studi
di Napoli Federico II



University of Naples Federico II
Department of Law
20/25 June 2022





Summer
School
in European
Environmental
Taxation



20 JUNE 2022
MORNING SESSION

Introduction to the study of Environmental taxation
Coordinator: Roberta Alfano



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9:00
10:00

Welcome Remarks

Sandro Staiano, Director of Law Department - University of Naples Federico II
Alessandro Arienzo, AURORA Coordinator - University of Naples Federico II
Franco Pennacchio, Director of BAT Centre - University of Naples Federico II
Fabiana Tuccillo, Erasmus Delagate Law Department University of Naples Federico II
Fabrizio Amatucci, University of Naples Federico II
Fernanda Nicotera, Int.Rel. Officer Manager University of Naples Federico II

Opening Remarks

Franco Gallo, Former President Italian Constitutional Court
Antonio Uricchio, President of ANVUR
Gianluigi Bizioli, AIPSDT Delegate for International Relations



10:00
11:15

Roundtable: Waiting for GCET23

Chair: Fabrizio Amatucci, University of Naples Federico II
Alberto Comelli, University of Parma and GCET23
Valerio Ficari, University of Rome Torvergata and Member of the Committee "Bioeconomy and Sustainable Taxation"
Rossella Miceli, University of Rome Sapienza



11:15
11:30

Coffee Break



11:30
12:30

Laboratory

Suseet Participants Presentation
Coord. **Alessia Tomo**, SUSEET Tutor



12:30
13:15

Focus Room

(video recording lecture in Italian)
Franco Gallo, Former President Italian Constitutional Court



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20 JUNE 2022

AFTERNOON SESSION

Environmental taxes: a difficult legal category

Coordinator: Roberta Alfano

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14:30
15:00

Introducing remarks

Giuliana di Fiore and **Renato Briganti**, University of Naples Federico II



15:00
16:45

Lectures

The polluter pays principle

Stefano Dorigo, University of Florence

Environmental policies in the European Union

Luca Costanzo, University of Genoa

Environmental taxes and tax power in environmental matters

Giovanni Consolo, University of Milan Bocconi



16:45
17:00

Coffee Break



17:00
18:30

Roundtable: Introduction to 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



18:30
19:45

Focus Room

EU Institutions (with asynchronous video)

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



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21 JUNE 2022
MORNING SESSION

Environmental taxation and State Aid
Coordinator: Marta Villar Ezcurra



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9:00
9:30

Introducing Remarks

Valeria Costantino, on behalf of the Rector - University of Naples Federico II
Elena dell'Aquila, Office Manager for AURORA - University of Naples
Federico II



9:30
10:30

Lecture

The concept of State Aid
Pierre M. Sabbadini, Legal Counsel - Aion Bank & Research Fellow - Juri
UCLouvain



10:30
11:45

Roundtable: Environmental taxation and State Aid

Chair: Marta Villar Ezcurra, University of San Pablo CEU
State Aid in the competition framework
Jerónimo Maillo González-Orús, University of San Pablo CEU
The rationale of State Aid analysis in the environmental sector and its recent reform
Pierpaolo Rossi Maccanico, Legal Adviser in the Budget and Tax Team of
Legal Service EU Commission
State Aid in the energy sector
Theodoros G. Iliopoulos, Hasselt University



11:45
12:00

Coffee Break



12:00
13:15

Focus Room

EU climate legislation and climate change litigation at EU and national level
Klára Talabér-Ritz, European Commission - Member of Legal Service
SJ.H – Internal Market, Energy, Enterprise and Environment



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21 JUNE 2022

AFTERNOON SESSION

European Court of Justice and Case-law Analysis

Coordinator: Enrico Traversa



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14:30
14:45

Introducing Remarks

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



14:45
17:00

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



17:00
17:15

Coffee Break



17:15
17:45

EU Institutions Experiences

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

Gianluca Chiusolo, Trainee at EU Commission



17:45
18:30

Laboratory

Case law analysis

Marco M. Mazio, Senior Associate PwC TLS International and EU Tax
law



18:30
19:45

Co-working laboratory

Coord.: **Alessia Tomo**, University of Naples Parthenope and
Complutense de Madrid and SUSEET Tutor

Training for final workshop



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22 JUNE 2022
MORNING SESSION

Environmental taxation and European internal market
Coordinator: Edoardo Traversa



9:00
9:10

Introducing Remarks

Roberta Alfano, University of Naples Federico II



9:10
10:30

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



10:30
10:45

Coffee Break



10:45
12:00

Interactive workshop (1 session)

Ph.D students, young researchers and experts will present their researches
Edoardo Traversa, Catholic University of Louvain
Gianluigi Bizioli, University of Bergamo



12:15
13:15

Focus Room

Coord.: **Enrico Traversa**, University of Bologna and Former Director of the Justice Team of the Legal Service, European Commission
The Commission's legislative proposal on the release for free circulation in the European Union of products from third countries resulting from deforestation
Federica Moro, Legal Service of the European Commission



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22 JUNE 2022
AFTERNOON SESSION

EU own resources and environmental protection
Coordinator: Federica Pitrone and Enrico Traversa



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14:30
15:15

Lecture

EU budget and European own resources

Federica Pitrone, Head of International Tax at Intesa Sanpaolo



15:15
17:00

Roundtable: EU own resources

Chair: Pasquale Pistone, University of Salerno and Academic Chair of IBFD
The European plastic contribution

Gianluigi Bizioli, University of Bergamo

Carbon border adjustment mechanism

Gianluca Selicato, University of Bari

The evolution of the ETS system

Pietro Selicato, University of Rome Sapienza



17:00
17:15

Coffee Break



17:15
18:30

Interactive workshop (II session)

Ph.D students, young researchers and experts will present their researches

Gianluigi Bizioli, University of Bergamo



18:30
19:45

Co-working laboratory

Coord.: **Stefania Scarascia Mugnozza**, University of Pisa

Training for final workshop



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22 JUNE 2022
AFTERNOON SESSION
16:00 / 18:30

Potestad Tributaria en Materia Ambiental, Política de Residuos y Turismo. Una Perspectiva Comparada
Coordinator: **María Ángeles Guervós Maíllo**



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Welcome Remarks

María Ángeles Guervós Maíllo, Universidad de Salamanca
Roberta Alfano, Universidad de Napoles Federico II

Sesiones

Principios constitucionales españoles para la protección del medioambiente

Juan José Hinojosa, Universidad de Málaga

La protección del medioambiente en la Constitución italiana

Giacomo Palombino, Universidad de Granada

Tasas sobre residuos en España

Fernando Serrano Anton, Universidad Complutense de Madrid

La fiscalidad de los residuos en Italia: problemas de interpretación

Antonio Guidara, University of Catania

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

Julia M. Díaz Calvarro, Universidad de Extremadura

Los impuestos sobre el turismo en Italia

Caterina Verrigni, University of Chieti-Pescara

Comunicaciones

(Doctores noveles y doctorandos LATAM de la Universidad de Salamanca)

El impacto de las nuevas directrices europeas sobre ayudas estatales de finalidad regional en la transición ecológica de las haciendas locales

Nora Libertad Peña Rodríguez

La transición energética a partir del gasto fiscal en el sector eléctrico en España y México

Julián Omar González Trujillo



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23 JUNE 2022
MORNING SESSION

Green taxation to implement circular economy
Coordinator: Marina Bisogno



8:45
8:55

Introducing Remarks

Marina Bisogno, University of Naples Federico II



8:55
10:15

Lecture

Plastic taxation in the circular economy strategy

Marco Allena, University Cattolica of Piacenza

Circular economy and tax implications in the Spanish experience

Gemma Patón García, University of Castilla La Mancha

Plastic pollution: how to tackle it?

Paolo Glerean, Plastics Recyclers Europe



10:15
10:30

Coffee Break



10:30
12:30

Roundtable: The Agrifood sector

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

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

Antonia Corini, PH.D in Food Law

Luigi Cembalo, University of Naples Federico II



12:30
13:00

Focus Room

Coord. **Marina Bisogno**, University of Naples Federico II
(With asynchronous video)

Taxation and circular economy: where are we?

Filippo Cimino, University of Enna Kore and **Andrea Purpura**,
University Cattolica of Piacenza



23 JUNE 2022

AFTERNOON SESSION

Energy taxation principles

Coordinator: José Andres Rozas Valdés



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14:00
15:00

Focus Room

Coord.: **Enrico Traversa**

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



15:10
16:10

Lectures

Energy transition and climate vulnerability

Gabriella De Maio, University of Naples Federico II

Energy taxation: the European framework and the Italian strategy

Marco Greggi, University of Ferrara



16:15
16:30

Coffee Break



16:30
18:00

Roundtable: Energy taxation

Chair: Fabrizio Amatucci, University of Naples Federico II

The revision of the energy taxation directive

Carola Maggiulli, European Commission TAXUD

Excise taxes and green certificates

Marco Cedro, University LUMSA

Energy taxation as example of corporate social responsibility

Giuseppe Marino and **Marta Nicolodi**, University of Milan

Concluding remarks

José Andres Rozas, University of Barcelona



18:00
19:15

Focus room

With asynchronous video

Tax issues of marine platforms

Pietro Mastellone, University of Rome Sapienza



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24 JUNE 2022
MORNING SESSION

Environmental taxation across Europe
Coord. Francisco Adame Martinez



9:00
9:10

Introducing Remarks

Roberta Alfano, University of Naples Federico II



9:10
10:30

Lectures

The Spanish perspective

Francisco Adame Martinez, University of Seville and

Mariagiulia Trapanese, University of Naples Federico II and University of Seville

Environmental taxation in Belgium: recent trends

Jean-Baptiste Traversa, Belgian Ministry of Finance

The Croatian experience

Irena Klemenčić, University of Zagreb

Environmental taxation in Austria

Erika Scuderi, WU University of Vienna



10:45
11:45

Roundtable: Italian case studies

Chair: Aldo Ravazzi Douvan, Italian Ministry of Ecological Transition -
TA Sogesit and Past-Chair OECD Tax & Environment

The experience of "Economia pulita"

Francesco Montanari, University of Chieti Pescara

Innovative green start-up and taxation

Antonio Perrone, University of Palermo

Environmentally harmful subsidies: the Italian catalogue

Nicolò Tria, Italian Ministry of Ecological Transition



11:45
12:00

Coffee Break



12:00
13:15

Focus Room

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

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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24 JUNE 2022
AFTERNOON SESSION

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



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14:30
14:40

Introducing remarks

Gionata Castaldi, Italian Ministry of Economy and Finance



14:40
17:00

Lectures

Green tax reform and carbon pricing

Kai Schlegelmilch, Forum Ökologisch-Soziale Marktwirtschaft (FÖS)

Fossil fuel subsidies related to the energy dependence

Ron Steenblik, International Institute for Sustainable Development

Recent developments on carbon taxation and carbon pricing in Europe and beyond

Mikael Skou Andersen, Aarhus University



17:00
17:15

Coffee Break



17:15
18:45

Roundtable: Environmental tax reform and recent crisis

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

Paul Ekins, Director of the Institute for Sustainable Resources - University College London

Kurt Van Dender, Senior tax economist at OECD

Femke Groothuis, Founder and President of Ex'tax



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25 JUNE 2022
MORNING AND
AFTERNOON SESSION

Environmental fiscal reform
Coord. Aldo Ravazzi Douvan



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9:00
10:30

Welcome Remarks

Roberta Alfano, Coordinator of the Italian Air Force LLM in Law at University
Federico II
Air Force Academy



10:30
11:00

Introducing remarks

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



11:15
13:15

Lectures

The future challenges of environmental taxation

Aldo Ravazzi Douvan, Italian Ministry of Ecological Transition - TA Sogesid
and Past-Chair OECD Tax & Environment
Environmental taxation and global cooperation
Gionata Castaldi, Italian Ministry of Economy and Finance



13:15
14:30

Light lunch



14:30
18:30

Final workshop and farewell cocktail

Coord. **Marina Bisogno**