

# SUMMER SCHOOL IN EUROPEAN ENVIRONMENTAL TAXATION AND POLICIES

University of Naples Federico II

9-14 September 2024



Summer School  
in European  
Environmental  
Taxation and  
Policies





# Summer School in European Environmental Taxation and Policies

## MORNING SESSION

The challenge of the ecological transition

Coordinator: Roberta Alfano, University of Naples  
Federico II

# 9

September



### Welcome Remarks:

**Matteo Lorito**, Rector of the University of Naples Federico II  
**Sandro Staiano**, Director of Law Department - University of Naples Federico II  
**Franco Pennacchio**, Director of BAT Centre - University of Naples Federico II

### Opening Remarks:

**Maurizio Logozzo**, University Cattolica of Milan – President of AIPSDT  
**Antonio Uricchio**, University of Bari - President of ANVUR  
**Fabrizio Amatucci**, University of Naples Federico II



### Opening Lecture

**Sergio Costa**, Vice President of Chamber of Deputies



### Implementing environmental taxes and policies: possible perspectives

**Chair: Fabrizio Amatucci**, University of Naples Federico II  
**Rossella Miceli**, University of Rome Sapienza  
**Alberto Comelli**, University of Parma  
**Francesco Montanari**, University of Chieti-Pescara  
**Lorenzo Del Federico**, University of Chieti-Pescara



### SUSEET 2.0 Participants Presentation

**Mariagiulia Trapanese**, University of Naples Federico II and SUSEET 2.0 Tutor



# Summer School in European Environmental Taxation and Policies

## AFTERNOON SESSION

Economic critical issues in European environmental fiscal policy

Coordinators: Aldo Ravazzi Douvan, Italian Ministry of Environment and Gionata Castaldi, Italian Ministry of Economy

# 9

## September



14:00  
15:00

### Lecture

#### Environmental taxes: economic fundamentals and policy issues

**Aldo Ravazzi Douvan**, Italian Ministry of Environment & Energy Security - Past-Chair OECD Tax & Environment - GCET Award 2022 for Environmental Taxation



15:00  
15:30

### Focus room

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

**Stephen White**, European Commission - DG Environment, Chair of OECD WPIEEP (Integration of Environmental & Economic Policies)



15:30  
16:00

#### EHS-BHS-FFS (Environmentally Harmful Subsidies, Biodiversity Harmful Subsidies & Fossil Fuel Subsidies): impact on climate policy and possibilities of removal in the international setting (OECD, G7, G20, IFCMA)

**Assia Elgouacem**, OECD Acting Head Tax & Environment Division



16:00  
16:30

#### Energy, Resources and Environment Taxation in Europe - usefulness and potential

**Paul Ekins**, Professor of Energy, Resources and Environment Policy, University College London



16:30  
17:00

#### Distributional issues and environmental fiscal reform

**Thomas Sterner**, University of Goteborg, EAERE (European Association of Environment & Resource Economists) past President and Policy Committee Member



# Summer School in European Environmental Taxation and Policies



17:00  
17:30

## Environmental taxation for the Green Deal, Energy Transition and Sustainable Development

**Theo Zachariadis**, Cyprus Institute, Energy, Environment & Water Research Centre, Interim Director; EEA (European Environmental Agency), Scientific Committee Vice-Chair; UN-SDSN Europe (UN Sustainable Development Solutions Network), manager; adviser to the Minister of Finance



18:30  
19:00

## Laboratory with SUSEET 2.0 Participants

**Rocio Lasarte Lopez**, University of Seville



19:00  
19:30

## Focus Room (with asynchronous video)

Taxation, democracy and legitimacy: highlighting general issues and their relation to environmental taxation

**Sam van der Vlugt**, IBFD Academic Team



# Summer School in European Environmental Taxation and Policies

## MORNING SESSION

European Court of Justice and case-law analysis  
Coordinator: Enrico Traversa, University of Bologna and  
Former Director of the Justice Team of the Legal Service,  
European Commission

# 10

September



### Introducing Remarks

**Fabiana Tuccillo**, Erasmus Delegate - Law Department University of Naples Federico II  
**Valeria Costantino**, Erasmus Delegate - University of Naples Federico II  
**Alessandro Arienzo**, Aurora Coordinator - University of Naples Federico II  
**Massimiliano Trentin**, Coordinator of Master in International Relations, Department of  
Political and Social Sciences, University of Bologna



### Lectures

#### EU Competences in the Environmental Field

**Flavia Rolando**, University of Naples Federico II

#### Greening the EU action: an Overview of European Environmental Leadership

**Giulia Cimini**, University of Bologna

#### 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



### Laboratory

#### EU Institutions experiences

**Claudia Massa**, University of Naples Federico II and former trainee at ECJ  
**Gianluca Chiusolo**, Contractual Agent DG Reform European Commission



# Summer School in European Environmental Taxation and Policies

## AFTERNOON SESSION

What tools and what principles do we have to tackle the ecological transition?

Coordinators: Roberta Alfano, University of Naples Federico II and Federica Pitrone, Head of International Tax at Intesa Sanpaolo

# 10

September



14:30  
16:00

### Lectures

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

**Federica Pitrone**, Head of International Tax at Intesa Sanpaolo

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

**Pietro Mastellone**, University of Rome Sapienza

Circular economy and legal pillars of environmental taxation

**Gianluca Selicato**, University of Bari

Which tax rules do govern the law-making and the enforcement of environmental taxes?

**Gianluigi Bizioli**, University of Bergamo



16:00  
17:00

Focus Room: A New Bottom-up Perspective in International Tax Cooperation for Sustainable Development

**Giulia Boletto**, University of Pisa

**Maria Amparo Grau Ruiz**, University of Madrid Complutense



17:00  
18:30

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



18:30  
19:30

Focus Room (with asynchronous video)

The evolving relationship between taxation and circular economies

**Filippo Cimino**, University of Enna Kore

**Andrea Purpura**, Catholic University – Piacenza



# Summer School in European Environmental Taxation and Policies

## MORNING SESSION

Environmental taxation and European principles  
Coordinator: Edoardo Traversa, Catholic University of Louvain

11  
September



### Introducing Remarks:

**Marina Bisogno**, University of Naples Federico II



### How to reconcile EU internal market objectives with environmental concerns?

**Edoardo Traversa**, Catholic University of Louvain



### Interactive workshop (1 session)

*Ph.D. students and young researchers will present their works*

**Discussants: Edoardo Traversa**, Catholic University of Louvain and **Antonio Perrone**, University of Palermo



### Parallel session: presentation for the Moot competition

**Marco Maria Mazio**, Attorney at law – University “Luigi Vanvitelli”  
**Stefania Scarascia Mugnozza**, University of Pisa





# Summer School in European Environmental Taxation and Policies

## AFTERNOON SESSION

EU climate instruments

Coordinator: Alice Pirlot, Geneva Graduate Institute of  
International and Development Studies

11  
September



### Lecture

#### A legal perspective on CBAMs

Alice Pirlot, Geneva Graduate Institute



### Interactive workshop (II session)

Ph.D. students and young researchers will present their works

Discussants: Antonio Guidara, University of Catania and  
Antonio Perrone, University of Palermo



### Parallel session

#### Tax policy and gender equality

Chair: Franco Roccatagliata, College of Europe

Stefania Giannoncelli, University of Turin

Marco Cedro, Lumsa University

Nora Libertad Rodríguez Peña, University of Salamanca

Sofia Alfano, Policy Analysis Consultant



### Spanish Parallel session

Avances de la tributación ambiental en la transición ecológica

#### Welcome Remarks

María Ángeles Guervós Maíllo, University of Salamanca

Roberta Alfano, University of Naples Federico II

#### Panelists

María Ángeles Guervós Maíllo, Universidad de Salamanca

#### La evolución de la tributación ambiental en 20 años

Juan José Nieto Montero, Universidad de Salamanca

#### El respeto de los principios jurídicos en la tributación ambiental

Rosa M<sup>a</sup> Alfonso Galán, Universidad de Salamanca

#### Los tributos sobre residuos, hacia una economía circular

María Teresa Mories Jiménez, Universidad de Sevilla

#### Medidas encaminadas a contribuir a la sostenibilidad ambiental, económica y social del sector agrario

José Manuel Pérez Lara, Universidad de Granada

#### La fiscalidad del turismo desde una protección medioambiental







# Summer School in European Environmental Taxation and Policies

## **Comunicaciones doctorandos de la Universidad de Salamanca:**

**Julián Omar González Trujillo**, **La fiscalidad de la energía como desarrollo sostenible**

**Vega Cortés Pérez**, **Los incentivos fiscales medioambientales en la fiscalidad local**

**José Javier Sendín González**, **La fiscalidad del vehículo eléctrico**



15:30  
19:30

## **Italian Parallel session**

**Sostenibilità e sviluppo territoriale. Strumenti tributari tra principi europei e regole nazionali**

**Welcome Remarks**

**Roberta Alfano**, **University of Naples Federico II**

**Panelists**

**Maria Pia Nastri**, **Suor Orsola Benincasa University**

**Politiche tributarie di sviluppo territoriale: possibili prospettive**

**Marco Allena**, **University Cattolica of Piacenza-Cremona**

**Politiche fiscali locali per la lotta allo spreco alimentare**

**Maria Assunta Icolari**, **UniMarconi University**

**I tributi ambientali nel ripensamento della ripartizione del potere impositivo.**

**Il caso dei prelievi sul turismo**

**Loredana Strianese**, **University of Naples Federico II**

**Riforme del territorio e fiscalità sostenibile. Il caso della Zes unica del Mezzogiorno**

**Caterina Verrigni**, **University of Chieti-Pescara**

**Politiche (anche) fiscali per il superamento della povertà energetica. Il caso delle comunità energetiche**

**Marcella Martis**, **University of Cagliari**

**Politica Agricola Comune (PAC) e sostenibilità ambientale: il ruolo del sostegno decentrato al reddito agrario nel perseguimento dell'obiettivo del green deal europeo**



[JOIN MEETING](#)



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**MORNING SESSION**

State Aids rules for an ecological transition  
Coordinator: Marta Villar Ezcurra, University San Pablo  
CEU – Madrid

**12**  
September



**Lecture: State aids in the environmental sector**  
Stefano Maria Ronco, University of Turin



**Roundtable: State Aids rules for an ecological transition**  
Chair: Marta Villar Ezcurra, University San Pablo CEU – Madrid  
Stefano Dorigo, University of Florence Environmental policies in the European Union  
Alvaro Antón Antón, Universidad CEU - Cardenal Herrera  
Pierpaolo Rossi Maccanico, Legal Service of the European Commission



**Focus room: European strategy in the Agrifood sector**  
Chair: Giuliana Di Fiore, University of Naples Federico II and Enrico Traversa,  
University of Bologna and Former Director of the Justice Team of the Legal Service,  
European Commission  
Chiara Cattabriga, Legal Service of the European Commission, AGRI Team  
(Agriculture and fisheries)  
Irene Canfora, University of Bari “Aldo Moro”



**Experience with “Corepla” about recycling and reuse**  
Andrea Campelli, Corepla



# Summer School in European Environmental Taxation and Policies

## AFTERNOON SESSION

Decarbonization strategy for sustainable transport

Coordinator: Marina Bisogno, University of Naples

Federico II

# 12

September



14:30  
15:00

### Lecture: The main features of the ETS in the European environmental strategy

**Pietro Selicato, University of Rome Sapienza**



15:00  
17:00

### Roundtable: Decarbonization strategies and EU action to reduce emissions from the Shipping sector – “Zero emission in maritime transport and in port”: the role of environmental taxation

*Roundtable within the framework of the FRA 2022 of the University of Naples Federico II entitled “Enterprises and Green Transition (ITE). Current tax scenarios and possible reforms” (CUP E65F22000050001)*

**Chair: Rodolfo Salassa-Boix, Pompeu Fabra University of Barcelona and Mariagiulia Trapanese, University of Naples Federico II (Post-doc FRA 2022)**

**Rosa Antidormi, European Commission, DG Environment**

**Carlo De Grandis, European Commission, DG Climate Action**

**Flavio Balsamo and Filippo Scamardella, University of Naples Federico II - Department of industrial engineering - Ship structures and marine engineering**

**Dario Bocchetti, Grimaldi Group - Director of Energy Saving & Innovation Department**

**Marcello Di Caterina, ALIS - Vice-President and General Director**

**Carlo Tritto, Transport&Environment**



17:00  
18:30

### Roundtable: Vehicle taxation and electrification: challenges and opportunities

**Chair: Marina Bisogno, University of Naples Federico II**

**Marina Serrat Romani, University of Barcelona**

**Oscar Pulido, Transport&Environment**

**Arnau Oliver Antich, Transport&Environment**



18:30  
19:30

### Focus room (with asynchronous video)

The criminal risks of greenwashing and ESG compliance following the publication of the (EU) Empowering Directive (2024/825)

**Lydia Pisanti, Attorney at law**



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Policies

**MORNING SESSION**

The EU energy strategy

Coordinators: José Andrés Rozas Valdés and Marina Serrat Romaní, University of Barcelona

**13**  
September



**Lecture**

**Energy taxation: the European framework and the Italian strategy**

**Marco Greggì, University of Ferrara**



**Roundtable: The revision of the energy taxation directive**

**Chair: Fabrizio Amatucci, University of Naples Federico II**

**José Andrés Rozas Valdés, University of Barcelona**

**Alfio Sferrazzo, European Commission - TAXUD**

**Giuseppe Marino, University of Milan**

**Carmen Cámara Barroso, UDIMA Madrid**

**Paolo Galafati and Stefano Albanese, ENEL Group**



**Focus room: Circular economy, fashion and sustainability**

**Caterina Occhio, Sustainability advisor – UNIDO, Member Board of Directors World Fair WFTO**

**Marco Maria Mazio, Palingen**



# Summer School in European Environmental Taxation and Policies

## AFTERNOON SESSION

Environmental taxation and policies across Europe

Coordinator: Francisco Adame Martinez,  
University of Seville

# 13

September



14:30  
15:00

### Taxation and public finance in the transition towards a sustainable economic development

**Valerio Ficari, University of Rome Tor Vergata**



15:00  
16:30

### Roundtable: Environmental taxation and policies across Europe

**Francisco Adame Martinez, 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**

#### Environmental taxation in Greece

**Constantina Nicolaou and Vassiliki Katranidou, EY Greece**

#### European action to promote green fiscal reform

**Marco Musso, European Environmental Bureau**



16:30  
17:30

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

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



17:30  
18:30

### Focus room (with asynchronous video)

#### The role of digital platforms and hosting accommodations in the Italian tourist tax

**Alessia Tomo, University of Antwerp**



18:30  
19:30

### Laboratory



# Summer School in European Environmental Taxation and Policies

## The future challenges of environmental taxation

Coordinators: Roberta Alfano and Marina Bisogno,  
University of Naples Federico II  
Paestum, Hotel Poseidonia Mare

14  
September



09:00  
09:30

### Welcome Remarks

**Roberta Alfano, University of Naples Federico II**



09:30  
11:00

### Lectures

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

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

#### 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 Zero Pollution and Green Cities - European Commission**

#### The future challenges of environmental taxation

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



11:00  
13:00

### Moot competition (I and II group)

#### Tutors:

**Rodolfo Salassa-Boix, Pompeu Fabra University of Barcelona**

**Marina Serrat Romani, University of Barcelona**

**Rocio Lasarte Lopez, University of Seville**

**Stefano Maria Ronco, University of Turin**

**Mariagiulia Trapanese, University of Naples Federico II**

**Julia López Espejo, University of Naples Federico II and University of Cordoba**

#### Commission:

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

**Franco Roccatagliata, College of Europe**

**Aldo Ravazzi Douvan, Italian Ministry of Environment & Energy Security**

**José Andres Rozas Valdés, University of Barcelona**

**Marta Villar Ezcurra, University San Pablo CEU – Madrid**

**Giuseppe Marino, University of Milan**



# Summer School in European Environmental Taxation and Policies

## The future challenges of environmental taxation

Coordinators: Roberta Alfano and Marina Bisogno,  
University of Naples Federico II  
Paestum, Hotel Poseidonia Mare

# 14

September



### Light Lunch



### Moot competition (III group)

A guided tour of the **Paestum archaeological park** is planned at the end of the workshop

\*SUSEET 2.0 takes place in cooperation with and within the framework of PRIN 2022 (2022P23BRW) entitled "The Common Constitutional Traditions of the European Union and their Impact on the Process of Europeanisation of Tax Law" (CUP: D53D23007390006)

\*SUSEET 2.0 takes place in cooperation with and within the framework of FRA 2022 of the University of Naples Federico II entitled "Enterprises and Green Transition (ITE). Current tax scenarios and possible reforms" (CUP: E65F22000050001)

\*SUSEET 2.0 takes place in cooperation with and within the framework of the Project entitled "La determinación de precios del carbono en sectores estratégicos de la UE: utilización conjunta de instrumentos regulatorios y fiscales en la lucha contra el cambio climático" (PID2023-150137OB-I00)

