



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

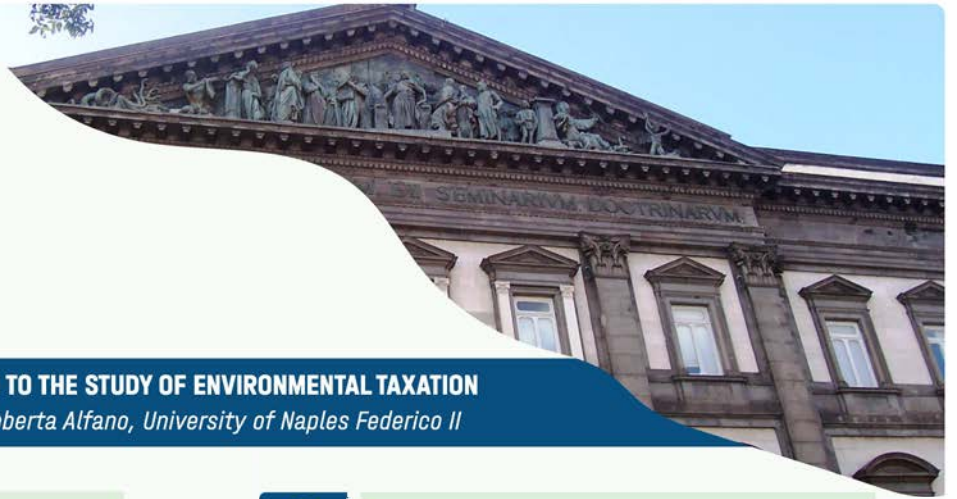


With the support of the
Erasmus+ Programme
of the European Union



Center for studies on Biobased Agro-environmental Technology





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 International 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

<https://bit.ly/3x1WPvJ>



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 Meccanico - 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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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*)



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 Cámara Barroso - UDIMA University

Silvia Giorgi - University of Chieti-Pescara

Paolo Glerean - Plastic Recyclers Europe

Giuseppe Dadà - 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 Eatly 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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26 JUNE 2021

 **9:00-13:00**

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



**From
13:00**

Virtual farewell party

COORDINATOR: Roberta Alfano - University of Naples Federico II



**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



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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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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



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 Maíllo - 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



LINK ZOOM

<https://bit.ly/3w9pTkQ>



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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