

# 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



**AURORA**



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



Summer  
School  
in European  
Environmental  
Taxation



10 JULY 2023

INTRODUCTION TO  
ENVIRONMENTAL  
TAXATION AND POLICIES

## MORNING SESSION

Introduction to the study of Environmental Taxation  
Coordinator: Roberta Alfano



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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 asynchronous video)

*The protection of the environment in the Italian Constitution*  
**Giacomo Palombino**, University of Naples Parthenope



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10 JULY 2023

INTRODUCTION TO  
ENVIRONMENTAL  
TAXATION AND POLICIES

## AFTERNOON SESSION

Environmental Taxes: a difficult legal category  
Coordinator: Marina Bisogno



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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 asynchronous video)

*EU Institutions*

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

**Federico II**



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11 JULY 2023

THE EUROPEAN UNION:  
ITS INSTITUTIONS AND  
PRINCIPLES

MORNING SESSION

Environmental Taxation and State Aids  
Coordinator: Marta Villar Ezcurra



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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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11 JULY 2023

THE EUROPEAN UNION:  
ITS INSTITUTIONS AND  
PRINCIPLES

## AFTERNOON SESSION

European case-law analysis and EU Institutions  
Coordinator : Enrico Traversa



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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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**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



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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

**Valentina Passadore and Edward Spiteri**, University of Ferrara

**Debora Ottoni Uebe Mansur**, University of Antwerp

**Sam van der Vlugt**, University of Salerno - University of Antwerp

**Sharon Waeytens**, University of Antwerp



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12 JULY 2023

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

## AFTERNOON SESSION

Environmental protection and policies  
Coordinator: Roberta Alfano



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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: **Antonio Uricchio, University of Bari and Anvur President**  
**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**  
**Benedetta Benincasa, University Vanvitelli**  
**Aurora De Roma, University of Naples Federico II**  
**Juan Jesús Gómez Álvarez, University of Almeria**  
**Anna Miotto, University of Bergamo**  
**Stefano Maria Ronco, University of Turin**  
**Alessandro Zuccarello, University of Catania**

### Interactive workshop (III session)

Coordinator: **Gianluigi Bizioli, University of Bergamo**  
**Jorge España Sánchez, University of Murcia**  
**Giovanni Loschiavo, University of Rome Sapienza**  
**Alessia Marano, University of Catania**  
**Francesca Prospero, University of Pisa**  
**Andrea Purpura, Catholic University - Piacenza**



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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12 JULY 2023

PARALLEL SESSION  
16:00 / 18:30

## AFTERNOON SESSION

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



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### 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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13 JULY 2023

CIRCULAR ECONOMY  
AND ENERGY TAXATION

## MORNING SESSION

Green taxation to implement circular economy  
Coordinator: Marina Bisogno



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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**, University of Pompeu Fabra

*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 asynchronous video)

*The evolving relationship between taxation and circular economies*

**Filippo Cimino**, University of Enna Kore

**Andrea Purpura**, Catholic University - Piacenza



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13 JULY 2023

CIRCULAR ECONOMY  
AND ENERGY TAXATION

## AFTERNOON SESSION

Energy taxation principles  
Coordinator: José Andres Rozas Valdés



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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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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



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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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14 JULY 2023

NATIONAL AND  
EUROPEAN  
DECARBONIZATION  
EFFORTS

## AFTERNOON SESSION

Environmental taxation across Europe  
Coordinator: Marina Bisogno



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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  
**Klára 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



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15 JULY 2023

THE FUTURE OF  
ENVIRONMENTAL  
TAXATION

MORNING AND AFTERNOON SESSION

Environmental Fiscal Reform  
Coordinator: Roberta Alfano



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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