SUSEET SUMMER SCHOOL
IN EUROPEAN ENVIRONMENTAL TAXATION
III Edition

University of Naples Federico II
Law Department

via Porta di Massa, 32
10/15 July 2023
10 JULY 2023
INTRODUCTION TO ENVIROMENTAL TAXATION AND POLICIES

MORNING SESSION
Introduction to the study of Environmental Taxation
Coordinator: Roberta Alfano

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

Laboratory
Suseet Participants Presentation
Coord: Mariagiulia Trapanese, University of Naples Federico II - University of Seville and SUSEET Tutor

Coffee Break

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

Focus Room (with asynchronus video)
The protection of the environment in the Italian Constitution
Giacomo Palombino, University of Naples Parthenope
INTRODUCTION TO ENVIRONMENTAL TAXATION AND POLICIES

AFTERNOON SESSION

Environmental Taxes: a difficult legal category
Coordinator: Marina Bisogno

Lectures

14:30
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'

16:30
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

Coffee Break

16:30
17:00

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

Focus Room (with asynchronous video)
EU Institutions
Adriano Maffeo and Flavia Rolando, University of Naples
Federico II
11 JULY 2023

THE EUROPEAN UNION: ITS INSTITUTIONS AND PRINCIPLES

MORNING SESSION

Environmental Taxation and State Aids
Coordinator: Marta Villar Ezcurra

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

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.

Coffee Break

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

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

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

Coffee Break

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

EU Institutions Experiences
Claudia Massa, University of Naples Federico II and former trainee at ECJ
Gianluca Chiusolo, Contractual Agent DG Reform European Commission
Introducing Remarks
Marina Bisogno, University San Pablo CEU

Lecture
How to reconcile EU internal market objectives with environmental concerns?
Edoardo Traversa, Catholic University of Louvain

Coffee Break

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
12 JULY 2023
SUSTAINABLE TAXES AND POLICIES. FROM THE INTERNAL MARKET TO TERRITORIAL APPLICATIONS

AFTERNOON SESSION
Environmental protection and policies
Coordinator: Roberta Alfano

Lecture
Innovative green start-up and taxation
Antonio Perrone, University of Palermo

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

Coffee Break

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 Prosperi, University of Pisa
Andrea Purpura, Catholic University - Piacenza

Focus room (with asynchronus video)
Environmental pollution in the maritime sector: tax issues
Mariagiulia Trapanese, University of Naples Federico II and University of Seville
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
Introducing Remarks
Marina Bisogno, San Pablo CEU University

Lectures
9:10 - 10:40
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

Coffee Break
10:40 - 11:00

Roundtable: The Agrifood sector
11:30 - 12:30
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)

Focus Room (with asynchronus video)
12:30 - 13:00
The evolving relationship between taxation and circular economies
Filippo Cimino, University of Enna Kore
Andrea Purpura, Catholic University - Piacenza
**Lecture**

Energy taxation: the European framework and the Italian strategy  
*Marco Greggi, University of Ferrara*

**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*

**Coffee Break**

**Focus room**

The European policy implemented towards developing countries in the field of energy cooperation  
*Stefano Signore, Directorate-General for International Partnerships, European Commission*
MORNING SESSION
Legal and Economic Critical Issues in European Environmental Fiscal Policy
Coordinators: Aldo Ravazzi Douvan and Gionata Castaldi

Introducing Remarks
Pasquale Pistone, University of Salerno

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

Coffee Break

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

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
AFTERNOON SESSION
Environmental taxation across Europe
Coordinator: Marina Bisogno

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
Klara Talabèr-Ritz, Legal Service of the European Commission

Coffee Break

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

Co-working laboratory
Training for final workshop
Coordinator: Mariagiulia Trapanese, University of Naples Federico II and University of Seville
Welcome Remarks
Roberta Alfano, University of Naples Federico II

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

Final workshop with participant presentations (I session)

Light lunch

Final workshop with participant presentations (II session) and guided tour