SUMMER SCHOOL IN EUROPEAN ENVIRONMENTAL TAXATION

II Edition

UNIVERSITY OF NAPLES FEDERICO II AND ONLINE

20 - 25 JUNE 2022

DRAFT PROGRAM
Monday - 20 June

09.00 - 13.00 Introduction to the study of Environmental taxation
Coord. Roberta Alfano

09.00-10.00 Welcome remarks
Matteo Lorito
Rector University of Naples Federico II
Franco Pennacchio
BAT Centre Director
Sandro Staiano
Law Department Director University of Naples Federico II
Antonio Uricchio
University of Bari and ANVUR President
Welcome AIPS DT
Associazione Italiana Professori e Studiosi di Diritto Tributario

10.00-10.30 Opening remarks
(video recording in Italian)
Franco Gallo
Former President Italian Constitution Court

10.30-10.45 Coffee break

10.45-12.15 Lectures
Environmental taxation in the European Green Deal
Alberto Comelli, University of Pavia
The polluter pays principle
Stefano Dorigo, University of Florence
Italian tax reform: some green proposals
Valerio Ficari, University of Rome Tor Vergata

12.15-13.00 Interactive presentation
Suseet Participants
Monday - 20 June

14.30 - 19.30

Environmental taxes: a difficult legal category
Coord. Roberta Alfano

14.30-17.00

Lectures

Introducing remarks
Giuliana di Fiore, University of Naples Federico II

Environmental policies in the European Union
Theodoros G. Iliopoulos, Hasselt University

Environmental taxes and Italian constitutional principles
Luca Costanzo, University of Genova

Environmental taxes and tax power in environmental matters
Giovanni Consolo, University of Milan Bocconi

17.00-17.15

Coffee break

17.15-18.30

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
Filippo Cimino, University of Enna Kore

...
Tuesday - 21 June

09.00 - 13.00  Environmental taxation and State Aid
              Coord. Marta Villar Ezcurra

09.00-10.00  Lecture
              Pierre M. Sabbadini, Legal Counsel - Aion Bank
              & Research Fellow - Juri UCLouvain

10.00-12.00  Roundtable
              Chair: Marta Villar Ezcurra, University of San Pablo CEU
              State Aids in the competition framework
              Jéronimo Maillo, 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 TBC
              The recovery of State Aids: tax implications
              Andrea Quattrocchi, University of Milano Cattolica

12.00-13.00  Focus Room
              EU climate legislation and climate change litigation at EU and national levels
              Klára Talabér-Ritz, European Commission Legal Service SJ.H – Internal Market, Energy, Enterprise and Environment
Tuesday - 21 June

14.30 - 19.30  European Court of Justice and case-law analysis
Coord. Enrico Traversa

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
Coordinator: Marina Bisogno
Training for Moot Court Competition
Environmental taxation and European internal market
Coord. Edoardo Traversa

**09.00-10.30**

**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

**10.30-12.00**

**Interactive workshop (1 session)**

*Ph.D students, young researchers and experts will present their research on environmental taxation*

*Edoardo Traversa*, Catholic University of Louvain

**12.00-13.00**

**Focus room**

*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*
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.30-19.00</td>
<td><strong>EU own resources:</strong> ETS, carbon border adjustment mechanism, plastic contribution. &lt;br&gt;Coord. Federica Pitrone</td>
</tr>
<tr>
<td>14.30-15.15</td>
<td><strong>Lecture</strong>&lt;br&gt;EU budget and European own resources &lt;br&gt;<strong>Federica Pitrone</strong>, Head of International Tax at Intesa Sanpaolo</td>
</tr>
<tr>
<td>15.30-17.15</td>
<td><strong>Roundtable</strong>&lt;br&gt;Chair: <strong>Pasquale Pistone</strong>&lt;br&gt;University of Salerno &amp; Academic Chair of IBFD &lt;br&gt;The evolution of the ETS system &lt;br&gt;<strong>Pietro Selicato</strong>, University of Rome La Sapienza &lt;br&gt;Carbon border tax adjustment mechanism &lt;br&gt;<strong>Gianluca Selicato</strong>, University of Bari &lt;br&gt;The European plastic contribution &lt;br&gt;<strong>Gianluigi Bizioli</strong>, University of Bergamo</td>
</tr>
<tr>
<td>17.30-19.00</td>
<td><strong>Interactive workshop (II session)</strong>&lt;br&gt;Ph.D students, young researchers and experts will present their research on environmental taxation &lt;br&gt;<strong>Gianluigi Bizioli</strong>, University of Bergamo</td>
</tr>
</tbody>
</table>
Wednesday - 22 June
Spanish Parallel Session

16.00-19.30 Welcome Remarks
Prof. Maria Angeles Guervos Maillo

Spanish Professors TBC
Las tasas de residuos
Fernando Serrano Anton, Universidad Complutense de Madrid
El impulso de un turismo respetuoso con el medio ambiente a través de la fiscalidad
Julia M. Díaz Calvarro, Universidad de Extremadura

16.00-19.30 Italian Professors
La tasación de los residuos en Italia.
Problemas de interpretación
Antonio Guidara, University of Catania

Fiscalidad de los productos energeticos y política medioambiental
Caterina Verrigni, University of Chieti-Pescara
09.00 - 13.00 Green taxation to implement circular economy
Coord. Marina Bisogno

09.00-10.30 Lectures
Circular economy and tax implications in the Spanish experience
Gemma Patón García, University of Castilla La Mancha
Plastic taxation in the circular economy strategy
Marco Allena, University Cattolica of Piacenza

10.30-12.30 Roundtable - The Agrifood sector
Chiara Cattabriga, Legal Service of the European Commission, AGRI Team (Agriculture and fisheries)
Gianni Cicia, University of Naples Federico II
Antonia Corini, PH.D in Food Law TBC

12.30-13.00 Focus room
With asincronous video
Pietro Mastellone, University of Florence
Thursday - 23 June

14.00 - 19.30  
**Energy taxation principles**  
Coord. José Andres Rozas Valdés

14.00-15.00  
**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

15.00-16.30  
**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

16.30-19.30  
**Roundtable**  
Chair: **Fabrizio Amatucci**, University of Naples Federico II  
*Introducing remarks*  
**Carola Maggiulli**, European Commission TAXUD  
*Excise taxes and green certificates*  
**Marco Cedro**, University of Palermo  
*Transport taxation*  
**Marina Serrat**, Maastricht University  
*Energy taxation as example of corporate social responsibly*  
**Giuseppe Marino**, University of Milan  
*Concluding remarks*  
**José Andres Rozas**, University of Barcelona
Friday - 24 June

09.00 - 13.00

**Environmental taxation across Europe**
Coord. Francisco Adame Martinez

09.00-11.00

**Lectures**

*Environmental taxation in the Spanish perspective*

**Francisco Adame Martinez**, University of Seville and **Ignacio Cortegano**, Secretario de Hacienda, Junta de Andalucia

*Environmental taxation in the French experience*

**Emilien Quinart**, University Panthéon-Sorbonne TBC

*Environmental taxation in Belgium: recent trends*

**Jean-Baptiste Traversa**, Belgian Ministry of Finance

11.00-13.00

**Case studies**

*Clean economy*

**Francesco Montanari**, University of Chieti Pescara

*Innovative green start-up and taxation*

**Antonio Perrone**, University of Palermo

12.00-13.00

**Focus Room**

*The European policy implemented towards developing countries in the field of energy cooperation*

**Stefano Signore**, Directorate-General for International Partnerships, European Commission
The role of the environmental fiscal reform in the post-Covid era and in the wake of the energy crisis due to the war in Ukraine

Coord. Gionata Castaldi

Lectures

Green tax reform and carbon pricing

Kai Schlegelmilch, Forum Ökologisch-Soziale Marktwirtschaft (FÖS)

Fossil fuel subsidies related to the energy dependence from fossil fuels

Ron Steenblik, International Institute for Sustainable Development

Energy taxation and carbon pricing

Mikael Skou Andersen, Aarhus University

Roundtable

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

Paul Ekins, Director of the Institute for Sustainable Resources and Director of Research at the School of Sustainable Resources and Energy at University College London

Kurt Van Dender, OECD TBC

Gionata Castaldi, Italian Ministry of Economy and Finance
Saturday - 25 June

09.00 - 13.00  Environmental fiscal reform
              Coord. Aldo Ravazzi Douvan

09.00-11.00  Lectures
              Introducing remarks
              Veronica Manfredi, Director for Quality of Life in
              DG Environment European Commission
              Environmental fiscal reform in times of crises
              Aldo Ravazzi Douvan, Italian Ministry of
              Ecological Transition and Past-Chair OECD Tax &
              Environment

11.00-13.00  Moot Court Competition
              Chair: Enrico Traversa, University of Bologna and
              Former Director of the Justice Team of the Legal
              Service, European Commission
              SUSEET Participants

14.00-17.00  Final workshop and farewell cocktail
              Coord. Marina Bisogno