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Summer
School
in European
Environmental
Taxation

JEAN MONNET MODULE

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 AIPSDT

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 Torvergata

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 asincronous video

Filippo Cimino, University of Enna Kore

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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

Wednesday - 22 June

09.00 - 13.00

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

Wednesday - 22 June

14.30 - 19.00

EU own resources: ETS, carbon border adjustment mechanism, plastic contribution.

Coord. Federica Pitrone

14.30-15.15

Lecture

EU budget and European own resources

Federica Pitrone, Head of International Tax at Intesa Sanpaolo

15.30-17.15

Roundtable

Chair: Pasquale Pistone

University of Salerno & Academic Chair of IBFD

The evolution of the ETS system

Pietro Selicato, University of Rome La Sapienza

Carbon border tax adjustment mechanism

Gianluca Selicato, University of Bari

The European plastic contribution

Gianluigi Bizioli, University of Bergamo

17.30-19.00

Interactive workshop (II session)

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

Gianluigi Bizioli, University of Bergamo

Wednesday - 22 June

Spanish Parallel Session

16.00-19.30

Welcome Remarks

Prof. Maria Angeles Guervos Maillo

Spanish Professors TBC

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
politica medioambiental*

Caterina Verrigni, University of Chieti-Pescara

Thursday - 23 June

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 responsibility

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 Andalucía

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

Friday - 24 June

14.30 - 19.30

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**

14.30-17.30

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

17.45-19.30

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

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

