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JEAN MONNET MODULE

**AURORA**



Summer  
School  
in European  
Environmental  
Taxation

# ***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 asynchronous 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**

*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 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**

*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

