

# SUSEET SUMMER SCHOOL IN EUROPEAN ENVIRONMENTAL TAXATION II Edition



Dipartimento  
di Giurisprudenza  
Università degli Studi  
di Napoli Federico II



University of Naples Federico II  
Department of Law  
20/25 June 2022





Summer  
School  
in European  
Environmental  
Taxation



20 JUNE 2022  
MORNING SESSION

Introduction to the study of Environmental taxation  
Coordinator: Roberta Alfano



[JOIN MEETING](#)



9:00  
10:00

### Welcome Remarks

**Sandro Staiano**, Director of Law Department - University of Naples Federico II  
**Alessandro Arienzo**, AURORA Coordinator - University of Naples Federico II  
**Franco Pennacchio**, Director of BAT Centre - University of Naples Federico II  
**Fabiana Tuccillo**, Erasmus Delagate Law Department University of Naples Federico II  
**Fabrizio Amatucci**, University of Naples Federico II  
**Fernanda Nicotera**, Int.Rel. Officer Manager University of Naples Federico II

### Opening Remarks

**Franco Gallo**, Former President Italian Constitutional Court  
**Antonio Uricchio**, President of ANVUR  
**Gianluigi Bizioli**, AIPSDT Delegate for International Relations



10:00  
11:00

### Roundtable: Waiting for GCET23

**Chair: Fabrizio Amatucci**, University of Naples Federico II  
**Alberto Comelli**, University of Parma and GCET23  
**Valerio Ficari**, University of Rome Torvergata and Member of the Committee "Bioeconomy and Sustainable Taxation"  
**Rossella Miceli**, University of Rome Sapienza



11:00  
11:30

### Coffee Break



11:30  
12:30

### Laboratory

Suseet Participants Presentation  
Coord. **Alessia Tomo**, SUSEET Tutor



12:30  
13:00

### Focus Room

(video recording lecture in Italian)  
**Franco Gallo**, Former President Italian Constitutional Court



Summer  
School  
in European  
Environmental  
Taxation



20 JUNE 2022

AFTERNOON SESSION

Environmental taxes: a difficult legal category

Coordinator: Roberta Alfano



[JOIN MEETING](#)



14:30  
15:00

### Introducing remarks

**Giuliana di Fiore** and **Renato Briganti**, University of Naples Federico II



15:00  
16:30

### Lectures

*The polluter pays principle*

**Stefano Dorigo**, University of Florence

*Environmental policies in the European Union*

**Luca Costanzo**, University of Genoa

*Environmental taxes and tax power in environmental matters*

**Giovanni Consolo**, University of Milan Bocconi



16:30  
17:00

### Coffee Break



17:00  
18:30

### Roundtable: Introduction to 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

*EU Institutions* (with asynchronous video)

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



Summer  
School  
in European  
Environmental  
Taxation



21 JUNE 2022  
MORNING SESSION

Environmental taxation and State Aid  
Coordinator: Marta Villar Ezcurra



[JOIN MEETING](#)



9:00  
9:30

### Introducing Remarks

**Valeria Costantino**, on behalf of the Rector - University of Naples Federico II  
**Elena dell'Aquila**, Office Manager for AURORA - University of Naples  
Federico II



9:30  
10:30

### Lecture

*The concept of State Aid*  
**Pierre M. Sabbadini**, Legal Counsel - Aion Bank & Research Fellow - Juri  
UCLouvain



10:30  
11:45

### Roundtable: Environmental taxation and State Aid

*Chair: Marta Villar Ezcurra*, University of San Pablo CEU  
*State Aid in the competition framework*  
**Jerónimo Maillo González-Orús**, 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  
*State Aid in the energy sector*  
**Theodoros G. Iliopoulos**, Hasselt University



11:45  
12:00

### Coffee Break



12:00  
13:00

### Focus Room

*EU climate legislation and climate change litigation at EU and national level*  
**Klára Talabér-Ritz**, European Commission - Member of Legal Service  
SJ.H – Internal Market, Energy, Enterprise and Environment



Summer  
School  
in European  
Environmental  
Taxation



21 JUNE 2022

AFTERNOON SESSION

European Court of Justice and Case-law Analysis

Coordinator: Enrico Traversa



[JOIN MEETING](#)



14:30  
14:45

### Introducing Remarks

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



14:45  
17:00

### 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



17:00  
17:15

### Coffee Break



17:15  
17:45

### EU Institutions Experiences

**Claudia Massa**, University of Naples Federico II  
and former trainee at ECJ

**Gianluca Chiusolo**, Trainee at EU Commission



17:45  
18:30

### Laboratory

*Case law analysis*

**Marco M. Mazio**, Senior Associate PwC TLS International and EU Tax  
law



18:30  
19:30

### Co-working laboratory

Coord.: **Alessia Tomo**, University of Naples Parthenope and  
Complutense de Madrid and SUSEET Tutor

*Training for final workshop*



Summer  
School  
in European  
Environmental  
Taxation



22 JUNE 2022  
MORNING SESSION

Environmental taxation and European internal market  
Coordinator: Edoardo Traversa



9:00  
9:10

### Introducing Remarks

**Roberta Alfano**, University of Naples Federico II



9:10  
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  
10:45

### Coffee Break



10:45  
12:00

### Interactive workshop (1 session)

*Ph.D students, young researchers and experts will present their researches*

**Edoardo Traversa**, Catholic University of Louvain

**Gianluigi Bizioli**, University of Bergamo



12:15  
13:00

### Focus Room

Coord.: **Enrico Traversa**, University of Bologna and Former Director of the Justice Team of the Legal Service, European Commission

*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



Summer  
School  
in European  
Environmental  
Taxation



22 JUNE 2022

AFTERNOON SESSION

EU own resources and environmental protection  
Coordinator: Federica Pitrone and Enrico Traversa



[JOIN MEETING](#)



14:30  
15:15

### Lecture

*EU budget and European own resources*

**Federica Pitrone**, Head of International Tax at Intesa Sanpaolo



15:15  
16:45

### Roundtable: EU own resources

*Chair: Pasquale Pistone*, University of Salerno and Academic Chair of IBFD  
*The European plastic contribution*

**Gianluigi Bizioli**, University of Bergamo

*Carbon border adjustment mechanism*

**Gianluca Selicato**, University of Bari

*The evolution of the ETS system*

**Pietro Selicato**, University of Rome Sapienza



16:45  
17:15

### Coffee Break



17:15  
18:30

### Interactive workshop (II session)

Ph.D students, young researchers and experts will present their researches

**Gianluigi Bizioli**, University of Bergamo



18:30  
19:30

### Co-working laboratory

Coord.: **Stefania Scarascia Mugnozza**, University of Pisa

*Training for final workshop*



Summer  
School  
in European  
Environmental  
Taxation



**22 JUNE 2022**  
AFTERNOON SESSION  
16:00 / 18:30

**Potestad Tributaria en Materia Ambiental, Política de Residuos y Turismo. Una Perspectiva Comparada**  
Coordinator: **María Ángeles Guervós Maíllo**



[JOIN MEETING](#)

### Welcome Remarks

**María Ángeles Guervós Maíllo**, Universidad de Salamanca  
**Roberta Alfano**, Universidad de Napoles Federico II

### Sesiones

*Principios constitucionales españoles para la protección del medioambiente*

**Juan José Hinojosa**, Universidad de Málaga

*La protección del medioambiente en la Constitución italiana*

**Giacomo Palombino**, Universidad de Granada

*Tasas sobre residuos en España*

**Fernando Serrano Anton**, Universidad Autonoma de Madrid

*La fiscalidad de los residuos en Italia: problemas de interpretación*

**Antonio Guidara**, University of Catania

*El impulso de un turismo respetuoso con el medio ambiente a través de la fiscalidad en España*

**Julia M. Díaz Calvarro**, Universidad de Extremadura

*Los impuestos sobre el turismo en Italia*

**Caterina Verrigni**, University of Chieti-Pescara

### Comunicaciones

*(Doctores noveles y doctorandos LATAM de la Universidad de Salamanca)*

*El impacto de las nuevas directrices europeas sobre ayudas estatales de finalidad regional en la transición ecológica de las haciendas locales*

**Nora Libertad Peña Rodríguez**

*La transición energética a partir del gasto fiscal en el sector eléctrico en España y México*

**Julián Omar González Trujillo**





Summer  
School  
in European  
Environmental  
Taxation



23 JUNE 2022  
MORNING SESSION

Green taxation to implement circular economy  
Coordinator: Marina Bisogno



9:00  
9:10

### Introducing Remarks

**Marina Bisogno**, University of Naples Federico II



9:10  
10:15

### Lecture

*Plastic taxation in the circular economy strategy*

**Marco Allena**, University Cattolica of Piacenza

*Circular economy and tax implications in the Spanish experience*

**Gemma Patón García**, University of Castilla La Mancha

*Plastic pollution: how to tackle it?*

**Paolo Glerean**, Plastics Recyclers Europe



10:15  
10:30

### Coffee Break



10:30  
12:30

### Roundtable: The Agrifood sector

Chair: **Gianni Cicia**, University of Naples Federico II

**Chiara Cattabriga**, Legal Service of the European Commission, AGRI  
Team (Agriculture and fisheries)

**Antonia Corini**, PH.D in Food Law

**Luigi Cembalo**, University of Naples Federico II



12:30  
13:00

### Focus Room

Coord. **Marina Bisogno**, University of Naples Federico II  
(With asynchronous video)

*Taxation and circular economy: where are we?*

**Filippo Cimino**, University of Enna Kore and **Andrea Purpura**,  
University Cattolica of Piacenza



**23 JUNE 2022**

AFTERNOON SESSION

**Energy taxation principles**

**Coordinator: José Andres Rozas Valdés**



[JOIN MEETING](#)



14:00  
15:00

### Focus Room

Coord.: **Enrico Traversa**

*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



15:10  
16:10

### 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



16:10  
16:30

### Coffee Break



16:30  
18:00

### Roundtable: Energy taxation

Chair: **Fabrizio Amatucci**, University of Naples Federico II

*The revision of the energy taxation directive*

**Carola Maggiulli**, European Commission TAXUD

*Excise taxes and green certificates*

**Marco Cedro**, University LUMSA

*Energy taxation as example of corporate social responsibility*

**Giuseppe Marino** and **Marta Nicolodi**, University of Milan

*Concluding remarks*

**José Andres Rozas**, University of Barcelona



18:00  
18:30

### Focus room

With asynchronous video

*Tax issues of marine platforms*

**Pietro Mastellone**, University of Rome Sapienza



Summer  
School  
in European  
Environmental  
Taxation



24 JUNE 2022  
MORNING SESSION

Environmental taxation across Europe  
Coord. Francisco Adame Martinez



9:00  
9:10

### Introducing Remarks

**Roberta Alfano**, University of Naples Federico II



9:10  
10:30

### Lectures

*The Spanish perspective*

**Francisco Adame Martinez**, University of Seville and  
**Mariagiulia Trapanese**, University of Naples Federico II and University of Seville

*Environmental taxation in Belgium: recent trends*

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

*The Croatian experience*

**Irena Klemenčić**, University of Zagreb

*Environmental taxation in Austria*

**Erika Scuderi**, WU University of Vienna



10:45  
11:45

### Roundtable: Italian case studies

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

*The experience of "Economia pulita"*

**Francesco Montanari**, University of Chieti Pescara

*Innovative green start-up and taxation*

**Antonio Perrone**, University of Palermo

*Environmentally harmful subsidies: the Italian catalogue*

**Nicolò Tria**, Italian Ministry of Ecological Transition



11:45  
12:00

### Coffee Break



12:00  
13:00

### Focus Room

Coord: **Gionata Castaldi**, Italian Ministry of Economy and Finance

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

**Stefano Signore**, Directorate-General for International Partnerships,  
European Commission



Summer  
School  
in European  
Environmental  
Taxation



24 JUNE 2022  
AFTERNOON SESSION

The role of the environmental fiscal reform in the post-Covid era and in the wake of the energy crisis  
Coord. Gionata Castaldi



[JOIN MEETING](#)



14:30  
14:40

### Introducing remarks

**Gionata Castaldi**, Italian Ministry of Economy and Finance



14:40  
17:00

### Lectures

*Green tax reform and carbon pricing*

**Kai Schlegelmilch**, Forum Ökologisch-Soziale Marktwirtschaft (FÖS)

*Fossil fuel subsidies related to the energy dependence*

**Ron Steenblik**, International Institute for Sustainable Development

*Recent developments on carbon taxation and carbon pricing in Europe and beyond*

**Mikael Skou Andersen**, Aarhus University



17:00  
17:15

### Coffee Break



17:15  
18:45

### Roundtable: Environmental tax reform and recent crisis

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

**Paul Ekins**, Director of the Institute for Sustainable Resources - University College London

**Kurt Van Dender**, Senior tax economist at OECD

**Femke Groothuis**, Founder and President of Ex'tax



Summer  
School  
in European  
Environmental  
Taxation



**25 JUNE 2022**  
MORNING AND  
AFTERNOON SESSION

**Environmental fiscal reform**  
Coord. Aldo Ravazzi Douvan



[JOIN MEETING](#)



10:00  
10:30

### Welcome Remarks

**Roberta Alfano**, Coordinator of the Italian Air Force LLM in Law at University  
Federico II  
Air Force Academy



10:30  
11:00

### Introducing remarks

**Veronica Manfredi**, Director for Quality of Life in DG Environment European  
Commission



11:15  
13:00

### Lectures

*The future challenges of environmental taxation*

**Aldo Ravazzi Douvan**, Italian Ministry of Ecological Transition - TA Sogesid  
and Past-Chair OECD Tax & Environment  
Environmental taxation and global cooperation  
**Gionata Castaldi**, Italian Ministry of Economy and Finance



13:00  
14:30

### Light lunch



14:30  
18:00

### Final workshop and farewell cocktail

Coord. **Marina Bisogno**