

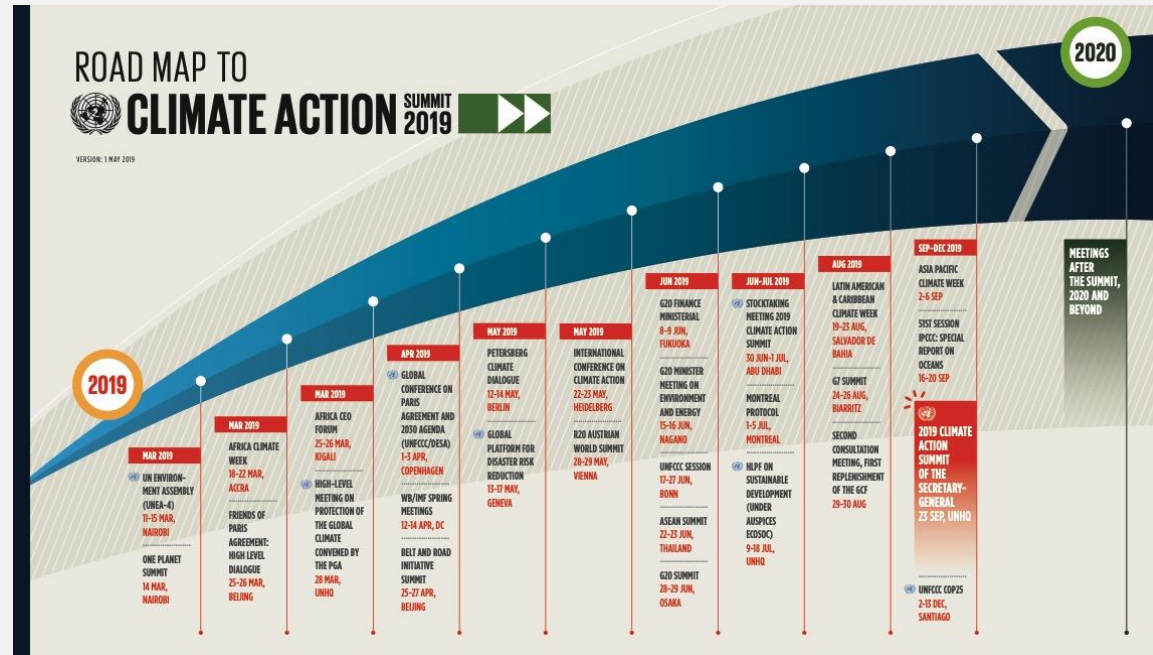
# 20° GLOBAL CONFERENCE ENVIRONMENTAL TAXATION

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# REDUCTION OF EMISSIONS, BIOFEULS, AND BIOAGRICULTURE: HOW TO COMBINE TAX EXEMPTIONS AND THE CIRCULAR ECONOMY TO OFFSET CLIMATE CRISIS



# TAX REDUCTIONS AND EXEMPTIONS ON BIOFUELS



# TAX REDUCTIONS AND EXEMPTIONS ON BIO AGRICULTURE



# TAX REDUCTIONS AND EXEMPTIONS ON THE CIRCULAR ECONOMY



# TAX REDUCTIONS AND EXEMPTIONS ON CORRECT AND SUSTAINABLE LAND USE



## ECJ CASE LAW: C-591/17

- C-597/17
- Taxes and Sanctions
- “Polluter Pays” principle
- Sanctions:
  - who polluters pay
  - who do not polluter not pay
- Taxes
- Exemptions for who polluter pay

## ECJ CASE LAW: C-591/17

- C-591/17
- Taxes
- “Polluter pays” principle
- Charges
- Users pay
- “Non discrimination” principle
- Direct
- Indirect



# ENVIRONMENTAL TAXATION

- Environmental taxation:
- EU principles
- Subsidiarity principles
- Proportionality principle (both for sanctions)
- Other principles (non discrimination ...)
- OECD polluters pay principle
- Introduced an economic principle regarding «all measures»
- EU polluter pay principle framework: sanctions, taxes, charges

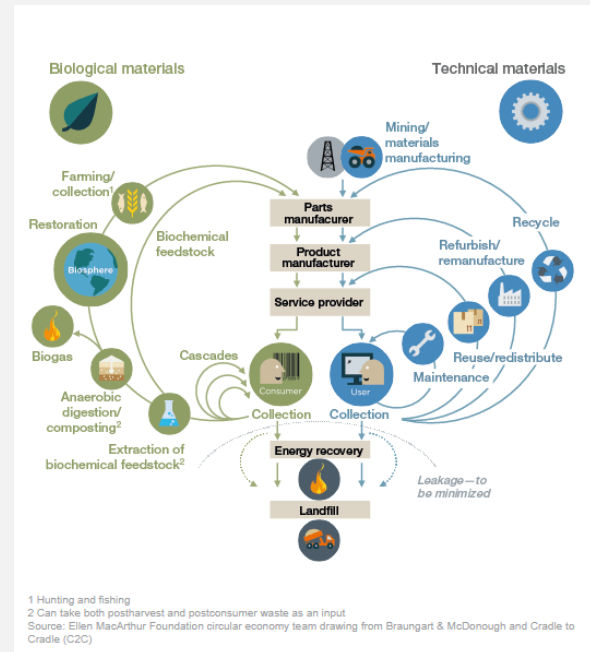
# ENVIRONMENTAL TAXATION IN ITALY

- PACCHETTO CLIMA 2019:THE CLIMATE PACT 2019
- MIDNIGHT HALF SUMMER DREAM
- PRESENTED ....
- AFTER 3 OR 4 DAYS RETIRED....
- BECAUSE OF LACK OF FINANCIAL COVERAGE...
- ...
- BIOFUEL...
- BIOAGRICULTURE...

# FROM THE FLAT TAX TO THE SNACK TAX

- Are food taxes green taxes?
- In Italy from the flat tax (conte I)
- To the food taxes (conte II):
- snack tax
- sugar taxes (cola and so on)
- How to categorize food taxes? Difficult to say these are green taxes...
- From «private goods» to «common goods» (health & food – USA; food & soft drink – EU – Italy – Germany).

# MEN AT WORK
























# AL GORE - THE CLIMATE CRISIS IS THE BATTLE OF OUR TIME, AND WE CAN WIN

- <https://www.nytimes.com/2019/09/20/opinion/al-gore-climate-change.html>
- «Political will is a renewable resource and must be summoned in this fight.»
- **The Climate Crisis Is the Battle of Our Time, and We Can Win**
- We have the tools. Now we are building the political power.
- Tax law is another strong power that can be used, also combined with financial supports.
- Al Gore - Al Gore shared the 2007 Nobel Peace Prize with the Intergovernmental Panel on Climate Change for his work to slow global warming. He is the author of, among other books, “An Inconvenient Truth: The Crisis of Global Warming.”

# TO BE CONTINUED... IT'S NOT TOO LATE...

**PARIS CIRCULAR ECONOMY PLAN: TABLE OF THE 15 ACTIONS IN THE FIRST ROADMAP**

Topics	Actions	Initiator	Scale	Target	Impact
	1 <b>Building materials:</b> develop territorial organisation for the recovery and reuse of materials	DEVE DU	Territory of Paris	Pro	
	2 <b>Building sites:</b> diagnosis, sorting and recovery of site resources	DPA	Administration Territory of Paris	Pro	
	3 <b>Circular and sustainable construction:</b> lay the foundations of new economic models	DPA	Administration Territory of Paris	Pro	
	4 <b>Waste reduction:</b> reduce disposable packaging use	DAE	Territory of Paris	Pro Citizens	
	5 <b>Repair:</b> promote the repairing of objects with a set of complementary initiatives	DAE	Territory of Paris	Pro Citizens	
	6 <b>Reuse:</b> creation of a central municipal workshop for the reuse of building materials	DPA	Administration	Pro	
	7 <b>Re-manufacturing in Paris:</b> develop recycling centres in Paris	DAE	Territory of Paris	Pro Citizens	
	8 <b>Incubator:</b> create an innovation platform for the circular economy	DAE Paris&Co	Territory of Paris	Pro	
	9 <b>Sharing:</b> organise sharing of premises for actors in the circular economy and social and solidarity economy	DAE	Territory of Paris	Pro	
	10 <b>Promote and raise awareness:</b> create a place in Paris for actors of the circular, solidarity and innovative economies: <i>Les Canaux</i>	DAE	Territory of Paris	Pro Citizens	
	11 <b>Inter-company synergies:</b> develop territorial synergies between economic actors	DEVE	Territory of Paris	Pro	
	12 <b>Network:</b> create an online platform for information on the circular economy	MGP	MGP Territory of Paris	Pro	
	13 <b>Sustainable purchases:</b> increase the proportion of ecodesigned products in public purchases and develop a functional economy approach in public procurement contracts	DFA DAE	Administration	Pro	
	14 <b>Clothing:</b> reform of clothing for City of Paris staff, extension of useful life and end-of-life recovery of occupational clothes	DILT DAE	Administration	Pro	
	15 <b>Responsible consumption:</b> promote circular consumption in Paris	DAE	Territory of Paris	Pro Citizens	