

19 – The Impact of the Pandemic Emergency on the Objectives of Sustainable Development and the Tax Measures Adopted by the Italian Legal System

Caterina Verrigni

The emergency situation that involved the majority of the world's population has put everyone in front of completely new scenarios and imposed a substantial reflection also on the role that environmental taxation can play in this context.

Italy faced the emergency first with exceptional measures aimed at protecting citizens' health and slowing the growth of contagion, then steps were taken to support citizens and businesses to mitigate the economic and social impact of the emergency. .

The tax measures aimed at environmental protection, in part, were addressed to the energy sector, such as the 110% bonus (art. 119 and 121 of Legislative Decree 19 May 2020, n. 34) intended for specific interventions aimed at increasing the energy efficiency of buildings (ecobonus) and / or to reduce seismic risk (sismabonus), as well as relating to the installation of photovoltaic systems and columns for charging electric cars.

It is a tax deduction that the subject can use, as an alternative, as a discount on the consideration due to the supplier (who, in turn, recovers the amount as a tax credit that can be transferred to third parties such as banks, insurance companies , etc.).

Another incentive measure for the development of the circular economy is represented by the extraordinary contribution that does not contribute to the formation of income (art. 227, DL n. 34/2020) intended for micro, small and medium-sized enterprises that carry out eco-compatible activities operating in the Economic Environmental Zones (ZEA) established within national parks.

The Italian tax measures are in line with the European green deal, as a growth strategy developed by the European Commission in December 2019 which aims to transform the European Union into a modern and competitive economy with a climate impact close to zero.

Biographical note

Caterina Verrigni, Professor of Tax Law, University of Chieti - Pescara. He is the holder of the course of Tax Law. Speaker at national and international conferences: Jornadas Latinoamericanas de Derecho tributario, Lima (Peru), report "The tax officer in the excise system" (2014), "Energy taxation, environmental protection and state aids: tracing the path from divergence to convergence ", Universidad San Pablo, Madrid, Jean Monnet Project 2015; The digital economy in the Italian and European tax system, Università Cattolica Milano; Mexico City, "International trade and multilateralism in the customs sector" report (2015); State aids, taxation and the energy sector, Madrid, Santa Cruz de la Sierra (Bolivia), report on The questions in the Italian tax system (2016), Public finance and tax measures for the cultural heritage ", IBFD (Amsterdam) 2017. Participation in international research projects: " Reordinaciòn y financiaciòn de las competencias locales en a contexto de crisis econòmica "University of Girona (E) (2013 - 2016); Energy taxation and State aid control: looking for a better coordination and efficiency "2014 - 2016 University of Madrid; "The new elements of contributory capacity: the environment" (2015); PRIN 2013, Financial and tax interventions for the areas affected by disasters in the Italian system; PRIN 2015-2019 on "Public Finance and Taxation for the Protection and Promotion of Historical and Artistic Cultural Heritage". Author of over 70 publications.