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
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