Although official empirical data on producer and consumer behaviors are not available yet, some lawmakers seem to consider Covid-19 pandemic as an opportunity to implement environmental policies. In particular, in the first emergency phase, countries tend to increase tax expenditures aiming at combining economic goals with green ones (e.g. tax breaks for energetic efficiency should impact on building sector; tax incentives for buying bicycles should affect sustainable mobility and green productions).

Nevertheless, tax measures seem to be random and to show the lack of structured and farsighted policies.

Instead, moving from the emergency phase to the economic relaunch, the random measures which have been introduced so far are insufficient and, probably, inefficient for redesigning environmental taxation tools and effectively affect taxpayers’ behaviors. For instance, in Italy, no significant incentives or disincentives for affecting producers’ behaviors have been adopted, while circular economy is generally considered a crucial and unwaivable goal in the political debate both at the European and national level.

Against this backdrop, in the first part of the paper some of the most relevant environmental incentives which have been introduced for facing Covid-19 economic crisis will be analyzed, considering and comparing some European national experiences. The investigation will involve: the nature of the measures (taxes or subsides); their time validity (permanent or temporary); their features and purposes; their likely significant effect on the achievement of the environmental objectives.

In the second part of the paper, moving from such an analysis, some “virtuous” experiences will be identified: the impact on the structure of production and consumers’ behaviors with specific reference to circular economic goals will be evaluated. With a perspective view, some inputs for effectively promote circular economy, using both taxation and tax expenditures, will be drafted.

**Biographical note**

Silvia Giorgi is Ph.D. in Tax Law and her main topic of research involves Business Taxation and Environmental Taxation. She has been Postdoctoral Research Fellow and Lecturer in the taxation field both in Ph.D. courses and university classes.

Silvia has been Member of many International Research Project on Cultural heritage and Environmental Taxation and has attended several international and national conferences on these topics. Her publications appeared in peer-refereed Italian scientific journals and international books and she published a book on Intangible Assets in Business Taxation in 2020. She is also editor of A-ranked Italian scientific journals such as *Rivista trimestrale di diritto tributario* and *Rivista di diritto tributario internazionale*. 