



**Borsa di studio attivata ai sensi di quanto disposto dal D.M. n. 1061 del 10/08/2021**

Titolo del progetto: Transition to Social-ecological Sustainability Using the Environmental Fiscal Reform

La borsa sarà attivata sul seguente corso di dottorato accreditato per il XXXVII ciclo:

ECONOMIA POLITICA

Responsabile scientifico: Massimiliano Tancioni

Area per la quale si presenta la richiesta: GREEN

Numero di mensilità da svolgere in azienda: 6

Azienda: Confindustria S.p.A.

Progetto di ricerca:

The transition to a resource-efficient, low-carbon, climate-resilient economy is the renewed global challenge to achieve sustainable and inclusive growth. Environmental emergencies caused by climate change, overexploitation of natural resources and use of pollutant materials in industrial production with their catastrophic effects on human life require concrete action on the current economic development model, aimed at reducing greenhouse gas emissions and environmental degradation.

The purpose of this study is to examine the introduction of three specific fiscal flexible mechanisms such as VAT surcharges/discounts, surcharges on import/manufacture of risk substances and maturity land tax to implement a new environmental fiscal reform that aims to reduce pollutions and emissions and avoid a regressive impact on low-income households using a feedback system.

The idea behind this study is to explore alternative environmental taxation system that aims to foster the transition to social-ecological sustainability without affect negatively poor and low-income households. It looks at the potential of environmental fiscal reform in terms of environmental benefits assessing the evidence of some economic regressive impact caused by environmental fiscal reform in European Union from previous empirical studies. The objective of this study is to introduces a feedback mechanism to create a repayment system, such as rebate or cash transfer to compensate the regressive effect of the levy being added to the consumer price affecting low-income households in a very short period and push consumers to buy alternative eco-friendly products and services and to stimulate the market to offer them.

Lowering VAT rate for green products and services has the potential to increase demand for sustainable products and services and stimulate green jobs. Surcharges on import and manufacture of risk substances play a significant role to discourage the import of hazardous and pollutant substances by putting price on them and push the industrial sector towards a medium and long-term transition. Lowering taxes rates for buildings in inner cities encourage improvements and renovations, while raising tax on peri-urban areas discourage land speculation in areas with higher grade of biodiversity. This fiscal mechanism indirectly will reduce private and public transport emissions caused by urban sprawling and travel costs, reduce public infrastructure costs for connecting suburban area to the inner city and reduce the loss of urban-edge farmland area that are vital for smart urban growth.

Titolo del progetto (inglese): Transition to Social-ecological Sustainability Using the Environmental Fiscal Reform

Progetto di ricerca (inglese):

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achieve sustainable and inclusive growth. Environmental emergencies caused by climate change, overexploitation of natural resources and use of pollutant materials in industrial production with their catastrophic effects on human life require concrete action on the current economic development model, aimed at reducing greenhouse gas emissions and environmental degradation.

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