

Cristina Barnea



KEY-WORDS:
TAX LAW · SUSTAINABILITY · GREEN

PROFILE

I am a second-year PhD student in Tax Law

My main interests include sustainable taxation, agri-food companies and green transition.

AFFILIATION

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LANGUAGES



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PROJECT TITLE

Fiscal policies for the sustainable development of the agri-food companies

Steps of the research

In order to find the best eco-fiscal solutions, the first step is to analyse the most innovative legislative, jurisprudential and doctrinal interventions of recent years. The great theme of sustainability also includes, in particular, world food waste that is acquiring increasingly significant dimensions. An attempt to resolve or mitigate this waste would have important results in terms of the circular economy. In this context, the tax system plays an important role in encouraging procedures and behaviour aimed at solving and reducing these wastes. Therefore, the aim is to make a green oriented production possible within the agri-food sector, in such a way as it can effectively compete with the one polluting and capable of becoming a desirable choice for entrepreneurs.

Main Results

A process of reviewing and improving agribusiness taxation has been initiated to build a virtuous system that can reward, by providing privileged taxation, companies that truly create sustainable value.

Research Contribution

It is intended to provide solutions for tax incentives to encourage consumers and producers to adopt sustainable behaviors. The research is aimed at achieving the goals of agribusiness startups focused on sustainability, subspecies fight against food waste: transition to more responsible production and consumption systems, sustainable and inclusive economic growth.

Collaborations

SUSEET SUMMER SCHOOL. Dipartimento di Giurisprudenza
Università degli studi di Napoli Federico II

Why should you care?

Sustainability fits into the context of agrifood companies with the aim of creating sustainable products, designed with a view to the virtuous reusing of materials. Therefore, taxation is a strategic instrument for promoting environmental sustainability in accordance with international guidelines, as well as a tool for pushing the circular economy into national legislation.