



KEY-WORDS:
TAX LAW · ENVIRONMENTAL TAX · ESG

PROFILE

I am a second-year Ph.D student in Tax Law. The field of my specialization concerns environmental taxation and accounting-related issues.

AFFILIATION

Economics and Law Faculty
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LANGUAGES

Italian	Mother tongue
English	C2
German	C1
Spanish	B2

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PROJECT TITLE

Tax leverage as a tool for the implementation and diffusion of ESG-oriented business behaviors

Steps of the research

- Thorough study of ESG reporting standards (GRI, SASB, etc.)
- Search for similar cases in which tax incentives or reliefs were granted in the event of the adoption of virtuous behaviours
- construction of an economic model assuming a tax relief for companies that adopt ESG reporting standards and achieve certain goals.

Main Results

Based on the identification of the perimeter of the notion of "*sustainability*" (on the base of European and national regulatory system), my research aims to:

- assess how taxation and the promotion of ESG-oriented conducts interact;
- promote the adoption of more favorable fiscal measures for those who adopt ESG policies;
- examine the existing approach to the topic within other jurisdictions, checking whether it can be borrowed from other experiences and/or declined more specifically in the Italian experience;

Research Contribution

Tax measures, in the form of taxes and beneficial tax incentives, have been proven to be effective in successfully incentivising behavioural change and consequently achieving policy goals. Accordingly, the introduction of a tax relief for Environmental, Social and Governance policies adopters may lead to more sustainable behaviours by enterprises and a more sustainable industry and greener habits in general.

Collaborations

University of Heidelberg

University Federico II di Napoli

Why should you care?

Both climate change and taxes affect us all. Environmentally related taxes and incentives are a key tool for governments to shape relative prices of goods and services, which all of us then purchase.