

TITLE: European Vehicle Taxation (VTAX)

Summary of the project

The VTAX research project looked at the legal architecture of vehicle taxes in the European context. The overall objective of VTAX was to analyse vehicle taxes in the European Union (EU) in terms of sustainability, to understand their rationale and structure, and to provide some reform proposals to make them more sustainable.

The study of the European legal framework and policy initiatives was instrumental in understanding the current context, the role of the EU in the transition to more sustainable mobility and the challenges it faces. More digital and sustainable mobility is one of the cores European challenges. Europe is responding with various actions. On the one hand, new forms of mobility, such as micro-mobility, are gaining ground in cities, but the absence of a regulation that assimilates these solutions to vehicles currently precludes any implications on vehicle taxes. On the other hand, one of the key points of the European strategy for sustainable mobility is electrification. This is already having an impact on the fiscal and financial systems of the Member States. Electric vehicles (EV) are the most technologically advanced solution. However, they are still not affordable for everyone. For this reason, the tax system is committed to trying to create incentives for the purchase of these vehicles by consumers. Electrification affects not only the fiscal incentive side, but also the taxation side. As battery EV do not produce any emissions, the criteria for taxing vehicles in the future may no longer be based on emissions. Rather, the current research proposed the use of kilometres travelled as a possible taxation criterion, a criterion that has been known to the EU since the 1990s and that can now be implemented thanks to the development of digital tools that provide this data. At the same time, EV represent an opportunity but also a major challenge. There are many environmental issues related to the production and disposal of batteries. The European legislator is starting to address the issue of the sustainability of batteries for EV through a regulatory approach. However, it is not taken into account in the design of the incentives granted at national level to stimulate the purchase of EV, with the exception of France, which recently reformed its *bonus écologique* to take into account the CO₂ emissions during the battery production phase when calculating the amount of the subsidy.

Although mobility is a key component of Europe's environmental transition strategy to achieve its 2030 climate neutrality target, the unanimity rule in the Council on tax matters prevents the EU from playing a leading role in the field of vehicle taxation. As a result, vehicle taxes are regulated at national level and the analysis of European experiences shows that there is a high degree of inhomogeneity between national approaches. The analysis of car taxes from the point of view of sustainability, carried out first on the Spanish and Italian systems and then on other European countries, was useful to understand the direction in which Member States are moving and to identify some good practices that could be implemented in other Member States. It is precisely in the light of the latter that some proposals have been drawn up for the reform of vehicle taxation to encourage the electrification of the car fleet in Spain and Italy.

All training and outreach activities developed during the fellowship contributed to the advancement of the state of the art, analysing and discussing previously unexplored profiles such as the role of taxation in the development of electrification, the implications of electrification on car taxes, and how to design financial incentives that support the production of more sustainable EV.

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Publications

1. ***Negative externalities in the transport sector: European efforts to align transport prices with external costs through market-based instruments***, in A. COMELLI, H. ASHIABOR, J. MILNE, M. S ANDERSEN (eds.), *Taxation and Green Growth Challenge, Critical Issues in Environmental Taxation* vol. XXIV – (CIET vol. XXIV), Edward Elgar Publishing, 2023, pp. 145-158. ISBN: 978 1 03531 783 7.

[CEU Repositorio Institucional: Negative externalities in the transport sector: European efforts to align transport prices with external costs through market-based instruments](#)

2. ***Twenty years after the adoption of the Energy taxation Directive: is its reform in a greener sense just an illusion?***, *Intertax*, Volume 51, Issue 10, 2023, pp. 697-702. ISSN: 0165-2826. CEU Repositorio Institucional: *Twenty years after the adoption of the Energy taxation Directive, is its reform in a greener sense just an illusion?*

[CEU Repositorio Institucional: Twenty years after the adoption of the Energy taxation Directive, is its reform in a greener sense just an illusion?](#)

3. ***Cambios en la fiscalidad para promover la electrificación del parque automovilístico*** currently being published in a book edited by profs. Marta Villar Ezcurra and Alvaro Antón Anton;

4. ***Problemas de sostenibilidad de las baterías de los vehículos eléctricos: algunas cuestiones fiscales y financieras*** currently being published in a book edited by Gemma Patón García and Rodolfo Salassa Boix;

5. ***The EU climate change strategy: new approaches in taxation and governance***, (with M. Villar Ezcurra), currently being published in a book edited by prof. Jeronimo Maillo

Dissemination activities

Conference talks:

- **Presentation of the paper** “*Negative externalities in the transport sector: European efforts to align transport prices with external costs through market-based instruments*” at the international conference XXIII Global Conference on Environmental Taxation (GCET), 21-23 September 2023 at the University of Parma (Italy). Then the paper has been selected for publication in the volume A. COMELLI, H. ASHIABOR, J. MILNE, M. S ANDERSEN (eds.), *Taxation and Green Growth Challenge, Critical Issues in Environmental Taxation* vol. XXIV – (CIET vol. XXIV), Edward Elgar Publishing, 2023, pp. 145-158. ISBN: 978 1 03531 783 7 [CEU Repositorio Institucional: Negative externalities in the transport sector: European efforts to align transport prices with external costs through market-based instruments](#)
<https://www.gcet23.it/general-programme/>
<https://www.linkedin.com/feed/update/urn:li:activity:6979337324065116160/>
https://www.informacion.es/universidad/ceu/2022/10/19/profesor-alvaro-anton-interviene-congreso-77427874.html?utm_source=whatsapp&utm_medium=social&utm_campaign=btn-share



- **Moderator** of the Session 21 “*Critical Issues in Environmental Taxation 3*” at the XXIII Global Conference on Environmental Taxation (GCET), 23 September 2022, University of Parma, (Italy). <https://www.uspceu.com/prensa/noticia/presentes-conferencia-global-sobre-fiscalidad-medioambiental>
- **Speaker** at the international conference “Giornate di studio e confronto, nell’ambito degli accordi internazionali del Dipartimento di Giurisprudenza dell’Università di Napoli Federico II”, University of Naples Federico II, 28-29 September 2022 on the topic “*Profili decentrati della fiscalità ambientale: il caso dell’imposta automobilistica regionale*”, 29 September <https://www.linkedin.com/feed/update/urn:li:activity:6980779373117198336/>. Naples (Italy).
- **Panelist** in the webinar organized by Transport&Environment “*Fiscalidad y financiación del transporte*”, 5 October 2022, online. <https://ecodes.org/hacemos/cambio-climatico/incidencia-en-politicas-publicas/seguimiento-de-politicas-de-transporte-y-movilidad/webinar-fiscalidad-y-financiacion-del-transporte>
- **Speaker** at the international conference “Finanza Pubblica e misure tributarie per il patrimonio della cultura”, on the topic “*L’imposta di soggiorno nell’esperienza spagnola: un interessante case study*”, 13 October 2022, Procida (Italy). <https://www.linkedin.com/feed/update/urn:li:activity:6986064734143823873/>
- **Panelist** in the International Seminar “*Perspectiva de la tributacion mediambiental*” on the topic “, Instituto Latinoamericano de Derecho Tributario on the topic “*Recientes esfuerzos europeos para avanzar hacia una economía descarbonizada con especial atención a las implicaciones para terceros países*”, Guatemala City 27 October 2022 (online). <https://eventlink5.com/wp-content/uploads/2022/09/Programa-Academico-Preliminar-1.pdf>
- **Panelist** in the International seminar “*Fiscal Reform: How to Promote Jobs, Climate, Energy and Environment*” on the topic “*What can we learn from the Spanish experience*”, 1 December 2022, University Luiss Guido Carli, Rome (Italy) <https://www.suseet.eu/wp-content/uploads/2022/12/Luiss-Seminar-Labandeira-02-12-2022-ENG.pdf>
- **Moderator** of the Seminar “*La movilidad del siglo XX en las ciudades españolas dentro del marco europeo*”, 23 February 2023, University San Pablo CEU, Madrid (Spain). <https://x.com/Marina62889737/status/1628654641117364224?s=20>
https://www.linkedin.com/posts/marta-villar-ezcurra-42a5b427_energaeda-sostenibilidad-movilidad-activity-7034817586131312640-whjs?utm_source=share&utm_medium=member_desktop
- **Speaker** in the seminar “*Políticas fiscales y financieras en materia ambiental, cultural, histórica y turística. Cuestiones actuales y perspectivas de futuro*”, 3 Mayo 2023, Universidad de Buenos Aires, Argentina (online) <http://www.derecho.uba.ar/institucional/deinteres/2023/seminario-sobre-politicas-fiscales-y-financieras-en-materia-ambiental-cultural-historica-y-turistica-cuestiones-actuales-y-perspectivas-de-futuro>
- **Speaker** in the International Conference “*Jornadas Internacionales: Reformas fiscales medioambientales para una recuperación económica justa: España en el contexto europeo*”, on the topic “*Cambios en la fiscalidad para promover la electrificación del parque automovilístico*” 15-16 May 2023, Universidades CEU, Elche (Spain).



<https://www.uchceu.es/actividades/2023/jornadas/jornadas-internacionales-reformas-fiscales-medioambientales-para-una-recuperacion-economica-justa>

- Participation as **speaker in the International Conference** “EU-China: Experience on Trade, Competition and Market Regulation”, on the topic “The European strategy for tackling the green energy transition”, 1 June 2023, Fudan University, China (online). The conference has been organized in the framework of the European network coordinated by prof. Maillo (Ref. 587904–EPP–1–2017–1–ES–EPPJMO–NETWORK).
- **Moderator** in several sessions of the Summer School in European Environmental Taxation (Jean Monnet Module Ref. 11159-EPP-1-2019-1-IT-EPPJMO-MODULE), 10-15 July 2023, University of Naples Federico II, Naples (Italy) <https://www.suseet.eu/wp-content/uploads/2023/07/Final-program-SUSEET-2023-1.pdf>
- **Presentation of the paper** selected “Incentivising more sustainable EV battery: analysis of different policy options” at the international conference XXIV Global Conference in Environmental Taxation (GCET), 6-8 September 2023, University Paris Dauphine, Paris (France) <https://intranet.ceu.es/es/actualidad/Paginas/Interno/2023-2024/202309/Conferencia-tasas-energ%C3%ADa.aspx> and <https://www.chaireconomieduclimat.org/en/evenement/24th-global-conference-on-environmental-taxation-gcet-24-september-6-8th-2023/>
- **Speaker** in the International Conference “Producción y Consumo Sostenible”, on the topic “La fiscalidad como catalizador para vehículos más sostenibles” Universidad Castilla La Mancha, 11 October 2023, Ciudad Real (Spain). <https://www.linkedin.com/feed/update/urn:li:activity:7117926161283715072/>

Public engagement activities

Outreach activities:

- “SDGs detector”, in the framework of the **European Researchers' Night**, 1 October 2022
<https://twitter.com/Marina62889737/status/1576239633653854208?s=20&t=cm3tlzmF4VKKJgUOoOqdug>
- Realization of the video lecture (MOOC) entitled “*Moving to electrification: EU challenges and opportunities in a global world*”, available on youtube web site
<https://www.youtube.com/watch?v=W5qQVrHm8pI>

University website News:

- <https://www.uspceu.com/prensa/noticia/mejorar-impuestos-para-proteger-medio-ambiente>
- <https://www.uspceu.com/prensa/noticia/conoce-nuestra-marie-skłodowska-curie-marina-bisogno>
- <https://www.uspceu.com/prensa/noticia/universidad-obtiene-acciones-marie-skłodowska-curie-individual-fellowships>
- <https://www.uspceu.com/prensa/noticia/debatiendo-sobre-impuestos-medio-ambiente>

Other activities

Teaching activities:

1. **Lecture** on the topic “*European tax law*” at the University San Pablo CEU, 25 October 2022, Madrid (Spain).
2. **Doctoral seminar** “*EU fiscal policies to mitigate climate change*”, 3 February 2023, University of Pisa (online) <https://www.jus.unipi.it/wp-content/uploads/2023/01/Locandina-Pisa-lezione-Alfano.pdf>
3. **Lecture in the Winter School** “*Transizione energetica e diritti fondamentali*”, on the topic “*Il ruolo della fiscalità ambientale per una transizione ecologica giusta. I principi internazionali, europei e costituzionali*”, 3 March, University of Palermo (online).
https://www.unipa.it/redazioneweb/.content/documenti/Locandina_Winter-School-Transizione-energetica-e-diritti-fondamentali.pdf
4. **Lecture** on the topic “*Environmental taxation: plastic taxation and incentives for circular economy*” at the University San Pablo CEU, 18 April 2023, Madrid (Spain).
5. **Lecture** on the topic “*Carbon tax: advantages and disadvantages of a discussed tax*”, at the University of San Pablo CEU, 9 May 2023, Madrid (Spain).