

VTAX: European Vehicle Taxation

Summary of the project

Transport is a key sector and remains a challenge in climate change policies. It is responsible of around 30% of global energy consumption and one of the major sources of global pollution. According to official data vehicles remain the dominant source of transport emissions and are responsible for 15% of Europe's greenhouse gas emissions. A **clear paradigm shift** is needed to initiate the **transition from fossil fuel-based driving towards mobility based on renewable resources, in particular towards electrification of transport** through **mass market take-up** of BEVs. There are a number of technological burdens that need to be solved first, such as limited range and lifetime of EV batteries, price of vehicles driving on renewable energy sources, TRL of the technology and density of charging/fueling spots. It will take another 5-7 years before these limitations are really solved to become competitive with ICEs. Hence, the reason for this project: **re-thinking of road taxation systems** starting from alternative inputs, including micro-mobility and SDGs as the main driver, to identify short(er) term solutions towards the initiation of a real transition and to prepare a smart, suitable and solid taxation system. The role of taxes is important to support the transition towards a fair green mobility. Transport taxation is a very ample topic and this research is focused on **vehicle taxation** in a broad sense, including all taxes connected to vehicles registration, purchase, ownership and use because road vehicles are the main source of greenhouse gas emissions.

The **overall objective** of VTAX is to develop the fundamentals for a new European Mobility Taxation System, to be implemented at European level and as a guideline for national taxation systems, to stimulate the transition from a fossil fuel based towards a renewable resources-based mobility. The fellowship will last 24 months and will be carried out in Universidad San Pablo CEU (USP-CEU), under the supervision of Prof. Marta Villar Ezcurra, internationally renowned expert in environmental taxation. The fellow will also complete a secondment of 4 months at the International Bureau of Fiscal Documentation (IBFD) in Amsterdam under the supervision of his Academic Chairman, Prof. Pasquale Pistone, a top academic expert in European and International taxation to develop a comparative analysis on the road and transport tax instruments in force in EU countries. The fellowship objective also covers:

- **international mobility** of an experienced researcher **from Italy to a Spanish host**, to execute a research project, targeted by a set of specific research objectives;
- a well-developed **transfer of knowledge and training plan** from host to researcher and *vice versa*, targeted by a set of transfer of knowledge and training objectives;
- well targeted and highly impacting **dissemination and communication activities**, targeted by dissemination and communication objectives;
- an **exploitation plan** focusing on the transfer of the VTAX results to the relevant European Agencies for implementation of the results in the Road Vehicle Taxation market, targeted by a set of exploitation objectives.

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<https://cordis.europa.eu/project/id/101024306>

Publications

The results of this research project are going to be published in an open access basis to stimulate technical discussions and debates.

Dissemination activities

Conference talks:

- «*Transport sector and negative externalities: European efforts to align transport taxation with external costs*», oral **presentation of a selected paper** at the **XXIII Global Conference on Environmental Taxation**, University of Parma, 21 September 2022 <https://www.gcet23.it/general-programme/> <https://www.linkedin.com/feed/update/urn:li:activity:6979337324065116160/> <https://twitter.com/mve65/status/1572986209777102848?s=48&t=mXuLRcbtWaUcFMyyJ6k9kw>
- «*Profili decentrati della fiscalità ambientale nell'esperienza italiana: il caso dell'imposta automobilistica regionale*», presentation at the “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, 29 September 2022. <https://www.linkedin.com/feed/update/urn:li:activity:6980779373117198336/>
- Participation at the Roundtable « *Fiscalidad y financiación del transporte* », webinar organized by Transport & Environment, 5 October 2022. <https://ecodes.org/hacemos/cambio-climatico/incidencia-en-politicas-publicas/seguimiento-de-politicas-de-transporte-y-movilidad/webinar-fiscalidad-y-financiacion-del-transporte>





Public engagement activities

Outreach activities:

- “SDGs Detector” in the framework of the European Researcher’s Night, 1 October 2022,
<https://www.madrimasd.org/lanochedelosinvestigadores/actividad/ceu-detector-de-odss>
<https://twitter.com/marina62889737/status/1576239633653854208?s=48&t=mXuLRcbtWaUcFMyyvJ6k9k>
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Communication activities:

University website News:

- Conoce a nuestra Marie Skłodowska-Curie, la Dra. Marina Bisogno
<https://www.uspceu.com/prensa/noticia/conoce-nuestra-marie-skłodowska-curie-marina-bisogno>



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Other activities

Teaching activities:

- “ECJ case law analysis in tax matter”, seminar within the Financial and Tax Law Course of the San Pablo CEU University, 25 October 2022.