

THE ROLE OF ITALIAN TAX LAW IN ENVIRONMENTAL SUSTAINABILITY

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Abstract. Environmental sustainability is a crucial issue for tax law, as taxation can influence behaviors and decisions that affect the environment. The ecological transition of economic activities and taxpayers' behavior gives taxation a fundamental role in incentivizing sustainable practices and reducing the environmental impact of economic activities. In this context, the circular economy plays a key role, in turn contributing to a country's environmental and economic sustainability. Circular economy-oriented taxation is a fundamental pillar for achieving sustainable development goals and addressing environmental and climate challenges. In Italy, following the 2022 constitutional reform, the environment and its protection have acquired constitutional value, which must be safeguarded. Based on these considerations, this article aims to clarify the role of tax law in the Italian legal system. Below, we will illustrate the various incentives and measures provided by Italian law to support and protect the environment, encouraging economic operators to move towards a circular, rather than linear, economy. In the circular economy, waste becomes a raw material to be incorporated into the new production process. The real challenge is environmental sustainability and the protection of the rights (both environmental and cultural) of future generations. Tax scholars, and legislators in particular, must abandon the "isolation of tax law," precisely because time and economics require the legal system to be "contextualized" within a "legal-social" perspective and connected to one of the main "legal-social" debates of the moment: that of "climate change." The financial needs resulting from the ecological transition, especially for businesses, are difficult to sustain under current tax regulations. Furthermore, the transition is never "cost-free": costs are inevitable and difficult to manage without the ongoing evolution of tax laws. The question is whether the Italian legislator has provided environmental protection rules that can encourage economic operators to adopt ecological transitions.

Keywords: tax law and environment, environmental sustainability, tax law, and circular economy - environmental taxes

Introduction

Environmental sustainability (Arrow et al., 2003) is the proper use of resources and the reduction of pollutant emissions. A responsible connection to the environment (Dell'Anno, 2023) is essential to continue producing goods and services while safeguarding the planet and ensuring its availability for future generations (Barde, 2011). The term "sustainability" derives from the Latin "sustinere" (to hold, to hold; sub, under). Studies in environmental (Baker, 2007) and economic sciences demonstrate that sustainability encompasses the condition of development capable of ensuring the satisfaction of the needs of the present generation without compromising the ability of future generations to meet their own needs (Kirchherr et al., 2017). The concept of sustainability was introduced during the first UN Conference on the Environment in 1972, although it was not until 1987, with the publication of the Brundtland Report, that the objective of sustainable development was clearly defined (De Sadeleer, 2002). The concept of environmental sustainability entails the preservation of natural resources, the reduction of environmental impact, and the fight against climate change. Constitutional Law No. 1 of 2022 introduced Articles 13 and 14 of the Constitution. 9 and 41 of the Constitution, tax law—as a set of legal institutions (here understood to include taxes, incentives, and special regimes) designed to contribute to public spending in accordance with Articles 2, 3, and 53 of the Constitution—must now address the challenge of environmental sustainability and the protection of the rights (both environmental and property) of future generations (Krajčo et al., 2019).

In the global context where climate emergency and environmental degradation have become the primary concerns of states (Schröde et al., 2019), the traditional linear economic model (characterized by the phases of extraction, production, use, and disposal) (Foroudi, Palazzo, 2021) has proven to be intrinsically unsustainable and is in open conflict with environmental protection objectives (Northrop, 2013). This approach (Kovacic et al., 2019) actually substantially contributes to the waste of natural resources and pollution, worsening the climate crisis (Ghisellini et al., 2016).

For the scope, economists have indicated the circular economy (Lacy, Rutqvist, 2015; Kirchherr, 2017) as the point of arrival. It is designed to be self-regenerating, based on minimizing waste through the reuse and recycling of materials and products in subsequent production cycles (Tudor, Dutra, 2020). In this system, the waste from one activity becomes a resource for another (Ellen MacArthur Foundation, 2021).

The economic transition (Krajčo et al., 2019) and the recognition of the negative effects of human and economic activities on the environment (starting in the 1970s) (Santos et al., 2024) led to the emergence and

development of the concept of Environmental Taxation. Environmental taxation is defined as a set of fiscal instruments that penalize polluting activities and reward activities that generate positive environmental impacts. This concept is based on the fundamental "polluter pays" principle.

Taxation primarily finances public spending through direct and indirect taxes (Gallo, 2023). Environmental taxation aims to generate revenue, but above all to influence the behavior of businesses and citizens toward more sustainable practices (Rovai, De Carlo, 2023).

Tax law has traditionally been conceived to fulfill a predominantly fiscal or financial function, that is, to raise revenue to finance public spending, alongside a parafiscal or promotional vocation (OECD, 2010).

Environmental tax (or Eco-taxation) fits into this framework as a set of instruments (taxes, subsidies, incentives) whose primary purpose is not revenue generation but rather the modification of economic agents' behavior in an environmentally virtuous manner (Ekins, Speck, 2011). Environmental taxation, therefore, arises from the need to correct "market failures," specifically those arising from the lack of environmental protection, in which the pricing mechanism fails to reflect the social costs of production and consumption (Assia, 2011). The economic foundation of this approach lies in the concept of negative externality. Negative externalities are one of the main causes of market failure, which, together with the private cost (i.e., the cost borne by those who consume or those who produce), form the social cost. Negative externality is a key concept in economics and environmental analysis. It refers to all the negative effects of a production or consumption activity on society. A negative externality represents a cost, it's not the price of the market, arising from an economic activity that falls on third parties not directly involved. It occurs when a party's production or consumption activity has a negative impact on the community (such as air pollution or landscape degradation). In the absence of public intervention, pollution is "free" for those who produce it, leading to excessive pollution production and an inefficient allocation of resources (market failure). The primary objective of environmental taxation is to internalize external costs, meaning polluters directly bear the costs of the environmental damage they cause. In the context of environmental protection (Cordini, 2022), "environmental taxation" is a concept that enables us to identify tax methods to finance environmental remediation efforts and the costs of environmental services provided to citizens (Ficari, 2015).

The environmental protection regime, under the EU "polluter pays" principle, allocates the costs of environmental prevention and restoration to the polluter. The "environment" factor is not only an integral part of the taxable event but also a parameter for determining the taxpayer's economic strength, akin to a wealth index subject to taxation, thereby identifying the "imposed" financial benefits relevant to tax purposes.

From this perspective, environmental taxation addresses the economic burden on the environment, enhancing the principles of equality, solidarity, rationality, and coherence in social policies, and assigning to art. Section 53 of the Constitution serves to distribute public burdens fairly and reasonably among members of society, according to a distributive criterion that reflects their differentiated ability to contribute.

Its justification in Italy lies in the use or damage caused to the environment, a manifestation of wealth that, in accordance with Article 53 of the Constitution, can legitimately be taxed (Ficari, 2025).

Ordinary and circular taxation

Taxation generates the state budget, but its rationale differs substantially.

The first substantial difference lies in the taxable basis. In ordinary taxation (e.g., personal income tax, corporate income tax), the basis is the demonstration of wealth or economic capacity, in accordance with Article 53 of the Italian Constitution ("Everyone is required to contribute to public expenditures in proportion to their ability to pay"). The tax is therefore neutral with respect to the source of the wealth. In environmental taxation, however, the basis is not wealth per se, but rather the performance of an act or activity that depletes natural resources or emits harmful substances (e.g., CO₂ emissions, waste production, discharge of liters of wastewater). The link is not to the subject's economic capacity but to their "polluting capacity" (Ficari, 2019).

The second difference concerns the purpose (teleology). While ordinary taxation primarily serves a fiscal function (ensuring stable revenue to finance indivisible public services), environmental taxation primarily serves a non-fiscal, behavioral function. Its primary objective is not to raise revenue but to change producers' and consumers' choices, orienting them toward sustainability. Paradoxically, a perfect environmental tax is one that, in the long run, eliminates its own revenue: if the tax works, polluting activity ceases or is drastically reduced, eroding the tax base itself. The tax base of an environmental tax is defined as the physical quantity (or technical parameter) that objectively quantifies the taxable amount, expressed in units of weight, volume, or energy, rather than in monetary units. This definition implies a fundamental distinction in taxation: the environmental tax is predominantly specific (or *ad quantum*), rather than *ad valorem*, as in ordinary taxation. Therefore, specifically, the environmental tax base is constituted by the unit of polluting material or resource

consumed. The tax is configured as a pecuniary obligation commensurate not with the taxpayer's economic contributory capacity (possessed wealth), but rather with his 'polluting capacity' (potential damage caused).

There is also a difference in the application mechanism. Ordinary taxation strives for universality and progressivity to ensure social equity. Environmental taxation, on the other hand, operates through selectivity: it targets specific sectors or production processes to correct environmental damage and distortions in relative sales prices. In this sense, while ordinary taxation redistributes wealth, environmental taxation reallocates economic efficiency from an ecological perspective.

Ordinary taxation and circular taxation presuppose a linear and circular economy. The dominant economic model since the first industrial revolution, defined as "linear," is characterized by the take-make-dispose model (extract, produce, discard). This method is based on the incorrect assumption that natural resources are unlimited and that ecosystems have infinite regenerative capacity. However, the volatility of raw material prices, the scarcity of resources, and the massive production of waste have highlighted the economic, even more than ecological, unsustainability of this model (Ficari, 2019).

The Circular Economy (Brandão et al., 2020) is a system in which all activities, starting with extraction and production, are organized so that one person's waste becomes another's resource. It is a production and consumption model that involves reusing, repairing, reconditioning, and recycling materials and products for as long as possible. The Circular Economy (D'Alisa et al., 2015) is presented as an alternative to the linear economy (Coletti, 2025). The goal is to extend product lifecycles, helping minimize waste. Once a product has completed its useful life, the materials it is composed of are reintroduced, where possible, into the economic cycle. Thus, materials/products can be continuously reused within the production cycle, generating additional value. It is necessary to distinguish the Circular Economy from the broader Green Economy framework. While the Green Economy aims for long-term social well-being and environmental protection, the Circular Economy serves as the operational "strategic tool," focused on production processes and resource efficiency, necessary to achieve the Green Economy's climate-neutrality goals. The Circular Economy is not simply a refinement of recycling techniques, but rather a radical rethinking of production and consumption processes. According to the well-known definition, it is "an industrial system that is restorative and regenerative by intention and design" (6° rapporto sull'economia circolare in italia – 2024). The adoption of a circular economy model represents a voluntary strategic choice for businesses, but it is also the result of stringent regulatory developments originating at the EU level. The cornerstone is the European Green Deal (2019), which charted the course towards climate neutrality by 2050, identifying the circular economy as the main driver of economic growth independent of resource exploitation. In this context, the New Circular Economy Action Plan (2020) introduced specific measures across the entire life cycle of products, emphasizing sustainable design and reducing waste.

The circular economy in Italy

At the national level, Italy has implemented the objectives by updating the environmental regulatory framework, in particular with the so-called "Circular Economy Package" (composed of Legislative Decrees no. 116, 118, 119, and 121 of 2020), which amended the Consolidated Environmental Act (Legislative Decree 152/2006). A decisive turning point was the adoption of the National Strategy for the Circular Economy¹⁰ (2022), a pillar of Mission 2 of the National Recovery and Resilience Plan (PNRR). Ministry of Ecological Transition (now MASE), National Strategy for the Circular Economy, adopted with Ministerial Decree no. 259 of 24 June 2022. The document is an integral part of the reforms envisaged by the PNRR (Mission 2, Component 1) and aims to improve waste management and promote eco-design. This document not only defines recycling objectives but also outlines a comprehensive set of reforms to incentivize eco-design, industrial coordination, and the extension of producer responsibility. The law ceases to be merely an administrative limit and becomes a tool for creating new markets through End-of-Waste criteria and Minimum Environmental Criteria (CAM) in public procurement. "End of Waste" is governed by Article 184-ter of Legislative Decree 152/2006. It establishes the conditions under which waste, after undergoing a recovery process, ceases to be waste and becomes a product or a "secondary raw material," thereby re-entering the production cycle. CAM are the environmental requirements defined by the Ministry of the Environment for the various phases of public procurement processes. Their objective is to promote environmentally preferable technologies and products, ensuring that the State acts as a "responsible consumer" through Green Public Procurement (GPP), in accordance with Article 57 of Legislative Decree 36/2023 (Procurement Code).

This ecosystem is a prerequisite for activating government support tools, such as tax incentives, research and development tax credits, or financial incentives, which the state makes available to companies to mitigate the risk of investing in sustainable innovation and accelerate the conversion of production processes towards circularity.

The circular economy is not only an environmental objective, but is also becoming a competitive necessity. However, the transition from a linear to a regenerative model does not occur spontaneously through market forces alone; it requires clear political direction and decisive public intervention. In this context, the state assumes the role of "Market Maker": it regulates business behavior through bans or sanctions, and actively intervenes to create the economic and infrastructural conditions for circularity to become the most advantageous choice for the productive fabric (Strategia Nazionale per l'Economia Circolare SEC).

In Italy, this support has accelerated thanks to the coordination between national policies and European directives. The NRRP, funded by the NextGenerationEU program, is now the primary instrument through which the state finances the ecological transition. The policy rationale is not one of blanket grants, but rather strategic incentives: the state acts as a facilitator that reduces business risk, rewarding investments that demonstrate a measurable impact in terms of energy savings, waste reduction, and the use of secondary raw materials.

State intervention in the sustainability market is justified by the need to correct the failures of the linear system. The main obstacle to the spread of the circular economy is the costs of so-called negative externalities. In the traditional economic model, the costs associated with pollution, landfill saturation, and the depletion of natural resources fall on the community, not the producer. Consequently, "linear" products are artificially cheaper than circular ones, since their market price does not reflect the true social and environmental cost.

The rationale for state intervention is based on the need to correct so-called market failures. State intervention aims to use taxation and financial contributions to lower barriers to entry and offset the high initial investment costs (CAPEX) that companies must incur to innovate their processes.

Furthermore, national incentives must now meet stringent European criteria, first and foremost, the "Do No Significant Harm" principle. The "Do No Significant Harm" principle (also known as the DNSH principle) was created to combine economic growth and ecosystem protection, ensuring that investments are made without compromising environmental resources. To this end, Regulation (EU) 241/2021, establishing the Recovery and Resilience Facility, provides that only measures that comply with the DNSH principle, introduced by Regulation (EU) 2020/852, the so-called "Taxonomy Regulation," may be financed within individual national plans. DNSH requires ensuring that any financed investment does not cause significant harm to any of the six environmental objectives defined by the EU. Italian tax instruments have therefore been harmonized with this vision: they are not limited to financing the purchase of new machinery, but require that such technologies lead to a demonstrable improvement in energy performance or materials management.

The Transition Plan 5.0 is part of the Italian industrial policies launched with the National Industry 4.0 Plan in 2016 and represents an evolution in terms of integrating technological innovation and environmental sustainability objectives. However, a significant change has been noted with the entry into force of Law No. 101 of 30 December 2025, 199 (2026 Budget Law), which marks a partial discontinuation of the model based on generalized tax credits and reintroduces incentive tools based on the hyper-depreciation mechanism.

Investment support policies aim to prioritize structural, longer-term tax instruments that can selectively guide companies toward innovative, more sustainable production processes. In this context, Transition 5.0 is the strategic framework that sets industrial policy objectives and guides the use of tax instruments toward investments that combine digitalization, energy efficiency, and the circular economy.

Transition 5.0 introduces a strategic discontinuity: the subordination of digital innovation to achieving environmental sustainability objectives. The objective of the Investment is to support, through a tax credit regime, the transition of the production system to an energy-efficient, sustainable, and renewable-based production model.

To understand the innovative scope of Transition 5.0, it is necessary to analyse the Industry 4.0 model, presented for the first time in September 2016 and based on a series of fiscal and financial levers aimed at reducing the cost of investments in high-tech capital goods, including:

- Hyper-depreciation: A 250% overvaluation of investments in new tangible assets, devices, and technologies that enable Industry 4.0 transformation. The key requirement is the asset's interconnection with company systems. Hyper-depreciation involves increasing the acquisition cost of tangible assets by 150%, resulting in an overall tax deduction of 250% of the asset's value. This measure was later replaced by the capital goods tax credit.

- Super-depreciation: 140% overvaluation of costs incurred for the purchase of new capital goods defined as "standard."

- Tax credit for Research, Development, and Innovation: A 50% credit calculated on incremental research and development expenses (qualified personnel, contracts with universities, research laboratories, etc.). This tool rewards those who invest in the future to ensure competitiveness.

- Patent Box: A preferential tax regime (up to 50% reduction in IRES and IRAP rates) on income derived from the direct or indirect use of intangible assets such as patents, copyrighted software, and industrial designs.

- New Sabatini: Supporting businesses seeking bank financing for investments in new capital goods, machinery, systems, production-use factory equipment, and digital technologies (hardware and software). The aim is to facilitate access to bank credit for the purchase of machinery. It consists of a contribution to help cover the business's interest payments on bank loans. The contribution is calculated based on a conventional 5-year repayment plan with an annual interest rate of 2.75%, increased by 30% for investments in Industry 4.0 technologies.

- Guarantee Fund: Supporting businesses and professionals who have difficulty accessing bank credit because they lack sufficient collateral. It consists of providing a public guarantee, up to 80% of the loan, to meet liquidity needs and make investments.

The effectiveness of this model has been confirmed by analyses by the Bank of Italy (The INVIND (Survey of Industrial and Service Enterprises) analyses confirm that automatic incentives have proven more effective than direct subsidies in promoting the modernization of production processes), which found that the measures generated a significant boost in the accumulation of productive capital, estimated at 3.5 percentage points in the three-year period 2016–2018 alone. The plan mainly favored large, more innovative companies, raising the share of companies benefiting from at least one incentive to around 50% in 2017. There was a shift from "Industry 4.0" to "Business 4.0" (2018) and, finally, to "Transition 4.0" (2019), reflecting the expansion of the beneficiary group (not only industry but also services and agriculture) and the integration of sustainability objectives.

Transition 5.0 is now building on this solid technological and documentation foundation, shifting the focus from digitalization alone to energy efficiency improvements.

Transition 5.0 consists of a tax credit granted to businesses, proportional to the expenditure incurred for new investments in production facilities located within the Italian territory, made in the two-year period 2024–2025 as part of innovation projects that reduce energy consumption in production facilities or processes.

Compared to the previous Transition 4.0 framework, which focused primarily on innovative capital goods, Transition 5.0 expands the scope of action to three categories of synergistic assets: digital assets, green energy assets, and personnel training.

Before concluding, it is important to note that, in the economic, financial, and fiscal context in which companies operate, the following factors are key to determining a company's sustainability. Specifically, the environmental factor analyzes how the company manages its climate impact, natural resource use, emissions reduction, and energy transition. The social factor concerns worker conditions, inclusion, respect for human rights, and the involvement of local communities. Finally, governance includes transparency in management, corporate integrity, the presence of anti-corruption policies, and an effective internal control structure. The factors indicated are known as ESG factors and represent three fundamental pillars that define a company's sustainability: Environmental, Social, and Governance (OECD, 2022).

In the financial system, more and more banks, investment funds, and public institutions are using ESG standards to assess companies' creditworthiness. This means that a sustainable company is perceived as less risky, more resilient, and therefore more deserving of favorable conditions, including tax and banking terms. Furthermore, starting in 2024, with the entry into force of the European Union's Corporate Sustainability Reporting Directive (CSRD), many Italian companies will be required to publicly report their ESG performance. This confirms that ESG integration is not just a trend, but a regulatory and strategic necessity (OECD, 2023; 2024).

Integrating ESG criteria into corporate management does not just mean accessing lower rates or improving the corporate image: in many cases, it can also translate into concrete tax advantages. In recent years, the Italian legislator has introduced tax breaks, deductions, and non-repayable contributions to encourage green and socially responsible investments. Among the measures currently active, we find:

Superbonus and Energy Bonus, for companies that invest in energy efficiency or renewable sources; Tax credit for investments in capital goods 4.0, also valid for systems and technologies with low environmental impact; Contributions for work inclusion and for the adoption of organizational models oriented towards gender equality and work-life balance; Regional incentives and PNRR, which often reward companies with a sustainability report or a positive ESG rating in their scores.

These tools allow companies not only to reduce the tax burden but also to finance part of the initial investments necessary to become more sustainable. This is a double advantage: the company improves its ESG profile and, at the same time, lowers taxes and accesses funds that would otherwise be unavailable (Maxvel, 2025).

Conclusions

Sustainability in Italian tax law is manifested through environmental taxation (taxes and eco-taxes) and incentives for environmentally sustainable behavior (ESG), aimed at guiding taxpayers' behavior toward environmental and social protection, especially after the constitutional reform of Articles 9 and 41 in 2022.

Tax law is an essential tool: a) to achieve the objectives to be protected equitably (taking into account differential situations); b) to discount the cost of protection while respecting not only the "interests" (Article 9 of the Constitution) but also the rights (both environmental and property) of future generations; c) to discourage behaviors and choices that conflict with virtuous objectives (although always within the limits of the reasonableness of the interventions, for example, with regard to the reorganization of production factors).

In summary, the fundamental aspects that create the sustainability-tax law relationship are the following:

- Constitutional Reform: The environment is now a value protected by the Constitution (Art. 9), and private economic initiative is required not to harm environmental sustainability (Art. 41), legitimizing the legislator to impose "green" taxes.
- Environmental Taxes (Extra-fiscal Function). Taxation aims not only to raise revenue but also to discourage polluting activities (the "polluter pays" principle) and to incentivize virtuous behavior through deductions, tax credits, or other incentives for green investments.
- ESG Taxation (Maxvel, 2025). and Good Tax Governance: Companies integrate ESG (Environmental, Social, Governance) criteria into their tax strategies, not only for compliance, but also for reputation and risk management.

Other ideas that link taxation to the environment include applying a 'pay-as-you-throw' fee on waste (called TARI), implementing carbon-based energy consumption taxes, and offering incentives for energy efficiency. Environmental taxation can also offer an additional benefit beyond protecting the environment: using the increased revenue from environmental taxes to reduce labor taxes or fund low-impact technologies.

The Italian tax system is characterized by a greater emphasis on incentives than on taxes. Italy has favored tax credits, grants, and subsidized financing, thereby postponing or mitigating the introduction of structural, stable environmental taxes (Ministero della Transizione ecologica, 2022).

This approach undoubtedly has short-term advantages, as it reduces immediate business costs, but it also highlights structural limitations. In particular, the capacity to internalize negative externalities is partial and highly dependent on available public resources. Unlike Northern European models, Italian taxation still appears to be primarily focused on the final stages of the product life cycle (recycling and disposal). According to data from the Circular Economy Report 2025 (Eurostat indicator measuring the economic efficiency of natural resource use, calculated as the ratio of GDP to domestic material consumption (DMC); data extracted from the Circular Economy Report 2024–2025 of the Polytechnic University of Milan and the National Report on the Circular Economy (CEN/ENEA)), the value generated by circular practices in Italy has reached €18.3 billion annually. Although the country excels in overall recycling rates (around 72%, compared to an EU average of 58%) and resource productivity—generating €3.7 in GDP for every kg of resource consumed—Italy still relies on foreign sources for critical raw materials at nearly 47%. The untapped economic potential is therefore enormous: the transition from a "recycling economy" to a "native circular economy" could theoretically unlock €119 billion in Italy by 2030, drastically reducing exposure to international market volatility.

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ITALIJOS MOKESČIŲ TEISĖS VAIDMUO APLINKOS TVARUMO SRITYJE

Santrauka

Aplinkos tvarumas yra labai svarbus mokesčių teisės klausimas, nes apmokestinimas gali daryti įtaką elgesiui ir sprendimams, turintiems poveikį aplinkai. Ekologinis ekonominės veiklos perėjimas ir mokesčių mokėtojų elgesys suteikia apmokestinimui esminį vaidmenį skatinant tvarią praktiką ir mažinant ekonominės veiklos poveikį aplinkai. Šiame kontekste žiedinė ekonomika atlieka pagrindinį vaidmenį, savo ruožtu prisidedama prie šalies aplinkos ir ekonomikos tvarumo. Į žiedinę ekonomiką orientuotas apmokestinimas yra esminis ramstis siekiant tvaraus vystymosi tikslų ir sprendžiant aplinkos bei klimato iššūkius. Italijoje po 2022 m. konstitucinės reformos aplinka ir jos apsauga įgijo konstitucinę vertę, kurią reikia saugoti. Remiantis šiais svarstymais, šio straipsnio tikslas – išaiškinti mokesčių teisės vaidmenį Italijos teisinėje sistemoje. Toliau iliustruosime įvairias Italijos įstatymų numatytas paskatas ir priemones, skirtas aplinkai remti ir apsaugoti, skatinant ūkio subjektus pereiti prie nelineinės, o veikiau žiedinės ekonomikos. Žiedinėje ekonomikoje atliekos tampa žaliava, kuri turi būti įtraukta į naują gamybos procesą. Tikrasis iššūkis yra aplinkos tvarumas ir ateities kartų teisių (tiek aplinkos, tiek kultūrinių) apsauga. Mokesčių mokslininkai, o ypač įstatymų leidėjai, privalo atsisakyti „mokesčių teisės izoliacijos“ būtent todėl, kad laikas ir ekonomika reikalauja, jog teisinė sistema būtų „kontekstualizuota“ „teisinėje-socialinėje“ perspektyvoje ir susieta su viena iš pagrindinių šiuo metu „teisinių-socialinių“ diskusijų: „klimato kaitos“ diskusijomis. Finansinius reikalavimus, kylančius dėl ekologinės pertvarkos, ypač įmonėms, sunku patenkinti taikant dabartinius mokesčių reglamentus. Be to, perėjimas niekada nebūna „nemokamas“: išlaidos yra neišvengiamos ir sunkiai valdomos be nuolatinės mokesčių įstatymų raidos. Kyla klausimas, ar Italijos įstatymų leidėjas numatė aplinkos apsaugos taisykles, kurios gali paskatinti ekonominius subjektus taikyti ekologinę pertvarką.

Reikšminiai žodžiai: mokesčių teisė ir aplinka, aplinkos tvarumas, mokesčių teisė ir uždarojo ciklo ekonomika – aplinkos mokesčiai

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