

Made to Last ? Windfall Profit Taxation in Europe (and Beyond)

Last updated on Mar 9, 2023



A seminar on Windfall Profit taxation will be held at the University of Ferrara, Department of Law, on March 9th 2023 (09.00 - 18.30).

Attendance is free but registration is welcome.

On that occasion we will discuss the nature, the purpose and the feasibility of a windfall profit taxation as a mean to raise revenue in extraordinary times.

We will also discuss about the sustainability of such a method of taxation (hence the title of the event "Made to Last ?") and the compatibility with Constitutional principles and the international tax treaty network.

The event shall be in presence only and will feature speakers from the US, Israel and Italy (Dario Stevanato, Fabrizio Amatucci, Pietro Selicato, Reuven Avi-Yonah and Yoseph Edrey). The list is open as others will follow.

We welcome presentations from PhD candidates, Postdoc or researchers at an early stage of their career. If you are interested, please sent an extended abstract of your presentation to [Professor Marco Greggi \(grgmrc@unife.it\)](mailto:grgmrc@unife.it) no later than February 7th 2023. Selected applications will be notified in the next days.

Accommodation expenses in Ferrara will be covered by the organizing committee. Alas, we have no funds to cover travel expenses.

Papers and abstract presented will be published by the University of Ferrara Series.

More info can be found [here](#).

Programme

09.00 - 09.30 **Welcome and Introduction to the Seminar**

Serena Forlati, University of Ferrara (TBC)
Giovanni De Cristofaro, University of Ferrara (TBC)
Marco Greggi, University of Ferrara

09.30 - 10.00 **An inquiry into the Nature of Windfall Profit Taxation**

Dario Stevanato, University of Trieste

10.00 - 11.00

Elena Briguglio and Anna Miotto, **Extraordinary tax policies for extraordinary times: Windfall Profit Taxation in Europe**

Filippo Luigi Giambrone, **Windfall Profit Taxes**

11.00 - 11.30 **Windfall Profit Taxation and EU Law**

Fabrizio Amatucci, University of Naples "Federico II"

11.30 - 12.30

Gabriella Csűrös and Lovas Dóra, **The windfall tax compatibility with the EU law, especially with regard to Hungarian rules**

Francesco Bertocco, **EU Energy Windfall Tax(es), Between Doubtful Legal Basis and National Measures. An Italian Perspective**

12.30 - 13.30 **Lunch**

13.30 - 14.00 **What is a Windfall profit ? A "Extraordinary Tax" for "Extraordinary Times"?**

Reuven Avi Yonah, University of Michigan

14.00 - 15.00

Aurora De Roma, **The (tax) nature of the extraordinary contribution against high utility bills: critical issues and possible doubts of constitutional legitimacy**

Eleonora Addarii and Valentina Passadore, **Comparing Windfall Profit Tax with Robin Hood Tax**

Mateusz Kaźmierczak, **Digital Economy - the birthplace of permanent windfall?**

15.00 - 15.30 **Windfall taxation and International Tax Treaties**

Pietro Selicato, University of Rome "La Sapienza"

15.30 - 16.30

Jasna Bogovac, **Windfall tax in Croatia - a new illusion about fair redistribution of income?**

Francesco Paolo Schiavone, **Windfall profit tax and compatibility with the principle of non tax discrimination: what is not right?**

16.30 - 17.00 **Addressing inequalities via Windfall profit taxation**

Yoseph Edrey, University of Haifa

17.00 - 18.00

Maria Viscolo, **Inequality: regulating the extra-profit tax, a hypothetical remedy**

Costanza Lugli, **Constitutional Profiles of the Windfall Profits Tax in the Light of Electricity Pricing Methods**

18.00 - 18.10 **Concluding Remarks**

Marco Greggi, University of Ferrara

Materials and More

- Conference Abstracts**
This file contains the official program and the abstracts of the presentations delivered.
WPT - Abstracts.pdf • 396 KB

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- Reuven Avi Yonah**
Reuven Avi Yonah.pptx • 51 KB

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- Filippo Luigi Giambrone**
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- Fabrizio Amatucci**
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- Anna Miotto and Elena Briguglio**
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- Francesco Bertocco**
Francesco Bertocco.pptx • 100 KB

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- Costanza Lugli**
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- Pietro Selicato**
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