



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### **Come usare il fisco per aumentare la sostenibilità ambientale e sociale**

2223-BbetweenSDG-07-02

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#### **Module description**

The module intends to analyze the role of taxes for the environmental and social sustainability of economic activities, in a market economy context through a mixed method, with written lecture notes, recorded lessons and streaming meetings (possibly replaceable by face-to-face meetings).

#### **Learning goals**

Equity and efficiency of fiscal policies and taxes.  
Negative externalities, corrective taxes, environmental taxes, emission permits.  
Inequality between countries and within countries: concept and measure.  
Progressivity of taxes.

#### **General goal**

Ability to participate consciously and informedly in the debate on the use of fiscal policies for environmental sustainability and for the reduction of inequality.

#### **Specific skills and competences**

None

## **Sustainable Development Goals of the 2030 UN Agenda**

Goal 10: Reduced inequalities

Goal 12: Responsible consumption and production.

Goal 13: Climate action

## **Breakdown of meetings**

Session 1: Introduction to optimal property and income taxes and overview of the role of environmental and social sustainability. Discussion based on a written handout available on e-learning. Concepts of microeconomics; negative externalities and corrective taxes. Discussion of lesson 2 (recorded). Environmental taxes and pollution permits. Discussion of lesson 3 (recorded).

Session 2: Inequality in the world. Discussion of lesson 4 (recorded). Inequality within countries. Discussion of lesson 5 (recorded).

## **Number of participants**

No maximum number

## **Language used in meetings**

Italian

## **Delivery period of the module**

April 2023

## **Methods of assessing the outcomes of the learning process**

Written text with open and close questions.

## **Department of affiliation of the teacher**

Dems

## **Sustainable Development Goals**

REDUCED INEQUALITIES | RESPONSIBLE CONSUMPTION AND PRODUCTION | CLIMATE ACTION

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