

RIVISTAGIURIDICA
DELL'
AMBIENTE

diretta da

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Abstract

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Salute, salubrità e vincoli di bilancio. Un'imposta ambientale propria europea

The right to environmental health is set up as a 'financially conditioned right', i.e. a right whose satisfaction has a limit in budgetary constraints.

The Treaty on stability, coordination and governance in Economic and Monetary union on 2 March 2012 prescribes that the 'golden rule' of the balance of public accounts must be introduced within one year of the entry into force of the Treaty and form a 'Binding and permanent provisions, guaranteed by financial penalties.

Environmental protection often appears as a fallback and an emergency factor, so as to entail the rule of deviance of the principle of balance of the budget, assuming a supposed lack of foresight (and predictability) of factors that become more and more ordinary over time.

The prediction of specific European environmental charges affecting activities that pose dangers to environmental integrity could be a result of many positive effects, as well as encouraging compliance with the principle of balanced budget by Public administrations, by virtue of new national revenues, such as: encourage innovation towards less polluting pipelines; Promote the reduction of greenhouse gas emission; Strengthening the protection of the fundamental right to health and environmental healthiness.

This article shows, first of all, that the environmental fiscal imposition s to cover the negative ecological behaviour and not the wealth; then the article considers how it is possible to solve the fundamental problem, in Italy, to tax behaviors (related to forms of pollution and environmental alteration) that are not expression of wealth