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3. IL CATALOGO DEI SUSSIDI: DATI E ANALISI

Obiettivo principale di questo lavoro è passare in rassegna i sussidi presenti nel sistema fiscale vigente e valutarne l'impatto ambientale, incluse le eventuali esternalità, positive o negative, sull'ambiente circostante fornendo una quantificazione dell'effetto finanziario associato.

Come già accennato nelle precedenti edizioni del Catalogo, la valutazione d'impatto ambientale di un sussidio è un'attività complessa, che deve fare riferimento ove possibile a studi di letteratura, manuali, dati e indicatori, la cui classificazione finale come sussidio ambientalmente dannoso o ambientalmente favorevole è talvolta difficile da stabilire in maniera univoca.

In alcuni casi, quali ad esempio per i sussidi ai combustibili fossili, il sussidio ha esternalità negative sull'ambiente evidenti e rilevanti e, di conseguenza, esso può essere classificato come un sussidio ambientalmente dannoso (SAD). La letteratura in merito risulta difatti vasta e ricca di contributi. In altri casi, i sussidi introdotti con finalità ambientali specifiche possono essere definiti sussidi ambientalmente favorevoli (SAF) "per definizione". Essi, nel momento stesso in cui vengono introdotti, mirano a raggiungere obiettivi ambientali quali la riduzione delle emissioni da GHG o la salvaguardia dell'ecosistema. In altri casi, il sussidio introdotto ha finalità non ambientali, ma può comunque avere effetti positivi sull'ambiente circostante. Infine, vi sono alcuni sussidi, numerosi, i cui effetti ambientali sono incerti. Essi possono difatti avere un impatto negativo per determinati aspetti ambientali e un impatto positivo per altri, rendendo ostica una valutazione netta.

La letteratura scientifica rende disponibili dei metodi di valutazione che consentono - a certe condizioni - di analizzare e confrontare fra di loro effetti ambientali di diverso tipo, anche di segno opposto, utilizzando un'unica unità di misura (ad es. quella monetaria, per la quantificazione delle esternalità ambientali). Tuttavia permangono aree di incertezza, che limitano l'applicazione di tali metodi. Nei casi in cui la valutazione di un sussidio rimanga incerta, si è proceduto a elencare gli effetti contrastanti, gli elementi di incertezza e i *caveats* emersi durante la ricerca e il processo di analisi. Così come nella seconda edizione del Catalogo, anche in questa edizione si è deciso di non includere i Sussidi Ambientalmente Neutri (SAN), ovvero quei sussidi che non presentano impatti ambientali rilevanti. Questo lavoro, difatti, prevede l'inclusione di tutti quei sussidi che esercitano un impatto ambientale positivo, negativo o incerto, ma sempre rilevante, senza sconfinare in misure dall'impatto ambientale "minimo" che possa in qualche modo confondere il lettore o il *policy-maker*. Portato alle estreme conseguenze, l'inclusione dei SAN implicherebbe una lista di tutti i sussidi presenti nel sistema fiscale italiano con una loro corrispondente classificazione. Il Catalogo, invece, si propone come documento di sintesi in cui l'inclusione di una misura presuppone un impatto ambientale rilevante, almeno in termini primari o diretti.

Coerentemente con l'approccio proposto, sono stati eliminati alcuni sussidi presenti nelle precedenti edizioni del Catalogo quando, a seguito di ulteriore approfondimento, anche a seguito delle osservazioni pervenute durante le consultazioni, si è ritenuto che il sussidio non avesse un impatto ambientale rilevante.

Nello stesso tempo, il Catalogo ha considerato numerosi ulteriori provvedimenti, che hanno portato all'introduzione di diverse nuove misure in questa quarta edizione del Catalogo, portando il totale delle misure analizzate a 180 (erano 131 nella prima edizione, 161 nella seconda e 171 nella terza).

Le valutazioni delle misure presenti sono state formulate a seguito di una riflessione interna al gruppo di lavoro con l'ausilio di enti, Ministeri e istituzioni pubbliche che ci hanno fornito indicazioni e suggerimenti. Naturalmente, abbiamo sempre tenuto conto delle indicazioni fornite dalla vasta letteratura scientifica sul tema. In molti casi, difatti, la letteratura economico-ambientale, presente e citata in diversi punti del Catalogo, permette di valutare l'impatto ambientale delle misure tramite ricerche svolte da centri di ricerca, istituzioni internazionali, autorevoli *think tanks*. Laddove ritenuto necessario, l'analisi si è avvalsa di riferimenti normativi nazionali o comunitari, al fine di definire, ad esempio, la classificazione di determinati combustibili o le risorse impiegate in determinati processi.

In generale, vi possono essere diverse chiavi di lettura che può essere utile elencare brevemente qui. In taluni casi, la condizionalità ambientale, intesa come requisito ambientale da soddisfare per poter accedere ad un qualsiasi meccanismo incentivante, è condizione necessaria e sufficiente per poter qualificare un sussidio come SAF. In altri casi, la sua presenza è condizione necessaria, ma non sufficiente per la qualifica di ambientalmente favorevole. Nei casi di attività responsabili di fattori d'impatto ambientale significativo, l'assenza di una condizionalità ambientale può essere sufficiente per attestare il danno ambientale. In altri casi, ciò non costituisce una condizione sufficiente a qualificare una misura come SAD. Si rimanda alle singole valutazioni per i casi specifici.

Vi possono essere misure in cui abbiamo voluto tenere in maggiore considerazione gli effetti primari di una misura su un determinato *asset* ambientale anziché un altro. La motivazione dietro a talune scelte riguardano considerazioni sull'intensità degli effetti diretti indotti dalla misura che sono spesso difficilmente quantificabili, se non previsti in uno studio *ad hoc,* ma possono essere argomentate al fine di assegnare una qualifica in termini ambientali.

In generale, nei casi più complessi, accanto all'ausilio dei riferimenti di letteratura, abbiamo condotto l'analisi tramite l'utilizzo di banche dati rese pubblicamente disponibili dagli enti del sistema statistico nazionale (es. Istat, Ispra). Ciò ha permesso non solo di valutare in termini qualitativi, ma anche di quantificare l'impatto ambientale dei sussidi analizzati in questo Catalogo.

Così come specificato nel primo capitolo, il nostro Catalogo analizza sia i sussidi indiretti sia i sussidi diretti. Per quanto riguarda i sussidi indiretti, la principale fonte d'indagine è il Rapporto annuale sulle spese fiscali 2020, che riporta - per ogni misura classificata come spesa fiscale - gli effetti finanziari di gettito mancato previsti per gli anni 2021 - 2023. L'oggetto della ricognizione dell'Allegato alla manovra di bilancio è costituito dalle agevolazioni rispetto al regime fiscale vigente e include, fra le altre, detrazioni, deduzioni, alcune aliquote agevolate IVA, crediti di imposta. Ai fini del presente lavoro, accanto ai sussidi indiretti (es. spese fiscali) sono stati aggiunti, laddove disponibili, i sussidi diretti sotto le diverse forme *on-budget*.

Gli effetti finanziari del sussidio indiretto (a cominciare dalla spesa fiscale) sono usualmente stimati come l'incremento (la perdita) del gettito conseguente all'abolizione (all'introduzione) della misura in esame, a invarianza di comportamenti da parte dei contribuenti (Rapporto Ceriani, 2011). Nel presente Catalogo, questa è stata la metodologia adottata e gli effetti finanziari riportati corrispondono agli anni 2021-2023. Laddove queste stime non