

# Post-Covid taxation short, medium and long term challenges

**ST/Recovery and resilience:** foster recovery, tackle public debt >> stimulate private investment, generate stable revenue, action on tax fraud.

**MT/Build-back-better:** stimulate double transition, enhance fairness, finance EPG >> environmental/behavioural taxes, effective taxation of capital income, new OR.

**LT/Megatrends:** factor in population aging and labour market transformation >> shift away from labour taxation.

Marco Buti, *La fiscalità europea nell'economia post covid-19*, 13/01/2022

