

DR. ERIKA ISABELLA SCUDERI (She/Her/Hers)**Academic Experience**

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- UNIVERSITY OF FLORIDA - LEVIN COLLEGE OF LAW** Gainesville, FL
Visiting Assistant Professor in Tax Law August 2024 - Present
- Teaching: Income tax treaties (LLM in International Tax Law); Taxation of income from outer space and other extra-territorial areas (JD Program).
 - Research: International tax law, space law and policy, US Tax policy.
- GEORGE WASHINGTON UNIVERSITY – SPACE POLICY INSTITUTE** Washington, DC, USA
Postdoctoral Associate June 2024 – August 2024
- Research activities related to the project titled “Cooperation for the Future of Space Exploration.”
 - Supported the organization of conferences and the drafting of reports for the dissemination of the research outcome.
- UNIVERSITY OF MILANO-BICOCCA (SCHOOL OF LAW)** Remote
External Research Associate April 2024 – June 2024
- Research activities related to the project titled “*Ecoturismo e tutela del diritto degli animali*”.
 - Contributed to drafting reports for the dissemination of the research outcome.
- INSTITUTE FOR AUSTRIAN AND INTERNATIONAL TAX LAW** Vienna, Austria
Teaching and Research Associate March 2020 – March 2024
- Teaching and assisting activities (e.g., prepared course materials, lectures, and exams, graded exams and supervised students in final projects and master’s dissertations).
 - Research activities (e.g., published academic papers in international journals and volumes, presented findings of research during international conferences and OECD Projects).
 - Administrative activities (e.g., drafted grant proposals, supported the organization of conferences at WU, took care of all the stages of the publishing process of books and editing academic papers and book chapters).
- BOCCONI UNIVERSITY** Milan, Italy
Academic Tutor September 2017 – November 2018
- Provided support with respect to administrative and teaching activities, helped in organizing lectures and teaching materials, and assisted faculty members.

Education

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- WU – VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS** Vienna, Austria
Doctoral Degree in Business Law June 2020 – July 2024
- Dissertation: Taxation of outer space income in domestic and international tax law: A principled and normative tax policy evaluation.
- HARVARD LAW SCHOOL** Cambridge (MA), USA
Visiting Scholar / Visiting Researcher Program February 2023 – July 2023
- Conducted research on US and international space law and policy, space business and economics, and US space taxation.
 - Attended classes at Harvard Law School (US International taxation), Harvard Business School (Space, Public and Commercial Economics) and MIT (Space technologies for the development leader).
- BOCCONI UNIVERSITY** Milan, Italy
Postgraduate Specialized Master in Tax Law September 2017 – November 2018
- Postgraduate Master in domestic, European and international tax law (personal income tax, corporate income tax, procedural tax law, tax litigation, European and international tax law).

- Dissertation: The interplay between domestic tax disputes and international dispute resolution procedures.

CATHOLIC UNIVERSITY OF LOUVAIN-LA-NEUVE

Louvain-la-Neuve, Belgium

Erasmus+ for Studies and Research

September 2016 – April 2017

- Conducted research activities on international and European law, international tax law, and corporate income taxation from a comparative perspective.
- Courses attended (inter alia) : International Protection of the Environment; *Constitutions et integration européenne*; EU Tax Policy and Globalization (extracurricular course); *Droit International Privé* (extracurricular course); *Modes alternatifs de résolution des conflits commerciaux* (extracurricular course).

UNIVERSITY OF MILANO-BICOCCA (SCHOOL OF LAW)

Milan, Italy

Master's Degree in Law (JD equivalent)

October 2012 – July 2017

- Dissertation: Taxation of intercompany dividends under domestic law and tax treaties.

Professional Experience

CHIOMENTI LAW FIRM

Milan, Italy

Tax Associate

July 2018 – December 2019

Intern

January 2018 – June 2018

- Main areas of expertise: international taxation, private clients, tax litigation.
- Offered tax consultancy services on, inter alia, inheritance and gift taxes, personal income tax, taxation of corporate reorganizations, tax incentives and VAT. Assisted clients during tax inspections and tax audits; drafted procedural documents and legal opinions.

PWC – TAX AND LEGAL SERVICES

Milan, Italy

Intern

September 2017 – December 2017

- Assisted in offering tax advice on international tax issues, conducted benchmark analysis of cross-border financial activities and drafted transfer pricing documentation for Italian and international companies.

Scholarships and Research Awards

Research Awards

2023 WU Research Award	2024
ESA/ECSECO Paper Competition	2023
2022 WU Research Award	2023

Scholarships

Marietta Blau-Stipendium (OeAD)	2022/2023
WU International Research Fellow	2022/2023
WU Mobility grant	2022/2023
Merit-based scholarship granted by WU University	2021/2022
Merit-based tuition fee waiver granted by Bocconi University	2017/2018
Erasmus+ Scholarship granted by the EU	2016/2017
Merit-based scholarship granted by University of Milano-Bicocca	2016/2017
Merit-based scholarship granted by University of Milano-Bicocca	2015/2016
Merit-based scholarship granted by University of Milano-Bicocca	2014/2015

Skills & Interests

Languages	Italian (mother tongue); English (Fluent – TOEFL 108/120, 2022); French (Fluent– C1 <i>avec mention</i> , CCI Paris Ile-de-France, 2019); Spanish (limited professional proficiency); German (elementary proficiency).
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Interests	Volunteering activities at Harvard “Young to Young” Shelter and Harvard Square Homeless Centre; Volunteering activities in support of animal rescue organizations in Sicily; Children’s rights and protection (2013 and 2014 “UNICEF - International Protection of children’s rights”, University of Milano-Bicocca; Certificate in first aid for newborn and infants, Rho Soccorso Hospital, November 2015). Passionate about astronomy, photography, and ballet.
Further Education and Activities	University of Milano-Bicocca , Corso di Formazione “Diritto e benessere degli animali” (Postgraduate course focusing on civil, criminal, and administrative aspects of animal law), 2020/2021. University of Milano-Bicocca , Participant in the project funded by Fondazione Cappellino; Contributed to drafting the report titled “Ricerca sulla posizione giuridica dell’animale in famiglia. Analisi comparata e proposte”. Harvard University (Edx Platform) , “Contract Law: From trust to promise to contract”. Course taught by Prof. Charles Fried, focusing on legal issues arising from entering and enforcing contracts, 2017.

Selected Publications

Chapters in Collected Editions

2024. “The use of fiscal measures for addressing space debris”. *The Economics of Space Sustainability: Delivering Economic Evidence to guide Government Action*. OECD Publishing, Paris.
2023. “The relevance of Art 21(2) OECD and UN MC” (with Kofler, G.), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), *Priority Rules in Tax Treaties – The Relation Between the Different Distributive Rules in the OECD And the UN Model Convention*, IBFD.
2023. “A Case for Environmental Taxation as a Response to the Covid-19 Economic Crisis” (with Rizzo A., Loucaidou A.), in Harris/De Cogan/Brassey (eds), *Tax Law in Times of Crisis and Recovery*, Hart Publisher.
2021. “Global Transfer Pricing Developments” (with Raphael Holzinger), in Lang/Petruzzi (eds), *Transfer Pricing Developments Around the World 2021*, 1-58, Kluwer Law International.

Articles in academic journals

2024. “Tax Incentives for the Space Economy and the Potential Impact of Pillar II”, in *Air and Space Law*, 2024 Vol. 49, Issue 1, 69-94 (**Winner of the “2023 ESA/ECSECO Paper Competition”, Luzern, 12 September 2023 and the “2023 WU Research Award”, Vienna, 16 May 2023**).
2022. “‘Provisions primarily of a fiscal nature’: Time to dispel doubts”, in *EC Tax Review*, 2022, Vol. 31, Issue 5, 273-285 (**Winner of “2022 WU Research Award”, Vienna, 11 May 2023**).
2021. “2021 WU Global Transfer Pricing Conference: ‘Transfer Pricing Developments around the World’”, (with Raphael Holzinger), in *International Transfer Pricing Journal*, 28 (4).
2021. “Towards a plastic-free economy: the Italian plastic tax” in *Rivista Telematica di Diritto Tributario*, online resource, 7 April 2021.
2020. “Risoluzione delle controversie fiscali internazionali: i progressi e le (forse persistenti) criticità delle soluzioni adottate nello schema di Decreto legislativo recante attuazione alla Direttiva (UE) 2017/1852”, in *Rivista Nuovo Diritto delle Società*, 2, 213-224.

Selected presentations

- “**The Three Goals of Taxation and Their Role in Outer Space**,” ISDC, Los Angeles, May 23-26, 2024.
- “**Space Environmentalism: Priorities, strategies and fiscal tools**,” UK Space Law Symposium, London, May 9, 2024.
- “**Sovereignty and jurisdiction in outer space: A tax perspective**,” WU - Vienna University of Economics and Business, Round Table chaired by Prof. Pasquale Pistone, February 2, 2024.

- “Introduction to space taxation”**, The Economics and Law of Space-Based Commerce, World Trade Institute/University of Bern, January 17-18, 2024.
- “The use of fiscal measures for addressing space debris,”** OECD Space Forum Workshop, OECD Space Forum, Paris, 14 December 2023.
- “Environmental aspects of space activities,”** Avoiding the Vacuum: Legal Pressures in the New Space Age, Lauterpacht Centre for International Law at University of Cambridge, October 12, 2023.
- “Space Taxation”**, VSVR Colloquium, Harvard Law School, March 22, 2023.
- “The relevance of Art 21(2) OECD and UN MC,”** 29th Viennese Symposium on International Tax Law “Priority Rules in Tax Treaties”, WU - Vienna University of Economics and Business, June 13, 2022.
- “(Taxing) To the Moon and back: NewSpace, tax challenges and opportunities”**, WU - Vienna University of Economics and Business, Round Table chaired by Prof. Servaas van Thiel, March 3, 2022.
- “Provisions primarily of a fiscal nature: time to dispel doubts?”**, 22nd Global Conference on Environmental Taxation – Implementing Green Deals, Groningen University, September 23-24, 2021.
- “A case for environmental taxation as a response to the Covid-19 economic crisis”**, Fifth Tax Policy Conference, Centre for Tax Law at the University of Cambridge, July 6, 2021.
- “The role of taxation in achieving the UN Sustainable Development Goals and protecting the underlying human rights”**, WU - Vienna University of Economics and Business, Round Table chaired by Prof. Georg Kofler, December 14, 2021.

Teaching and Assisting Experience

Winter Semester 2023/2024

- Introduction to Austrian tax law (WU Wien).

Summer Semester 2023

- Environmental Taxation in Austria (University of Naples, Summer School on Environmental Taxation), July 14, 2023.
- The environmental and energy policies of the European Union and their consequences in tax field (Università di Genova, International Group of Study on the integration process of Ukraine into the European Union - Tax Law Program), March 20, 2023.

Winter Semester 2022/2023

- International Tax Law (WU Wien).
- Introduction to Tax Treaty Law (WU Wien).

Summer Semester 2022

- Environmental Taxation in Austria (University of Naples, Summer School on Environmental Taxation), June 24, 2022.

Winter Semester 2021/2022

- Introduction to Austrian tax law (WU Wien).
- Recent Developments in European and International Tax Law (WU - Vienna University of Economics and Business – Assisting Prof. Georg Kofler).

Summer Semester 2021

- Selected Issues in EU Tax Law (WU Wien – Assisting Prof. Maria Cruz Barreiro Carril).

Winter Semester 2020/2021

- Tax Treaty Law (WU Wien – Assisting Prof. Georg Kofler).