

Dr. ERIKA ISABELLA SCUDERI
309 Village Dr, Gainesville, FL 32611
scuderi@law.ufl.edu

TEACHING INTERESTS

Federal Income Taxation, Tax Treaty Law, International Tax Law, Public International Law, Property Law, Contracts, Conflict of laws, International Business Transactions, International Organizations, Environmental Tax Law, European Tax Law, Space Law.

ACADEMIC APPOINTMENTS

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| August 2024–
Present | <i>UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW GAINESVILLE, FL</i>
Visiting Assistant Professor of Tax Law <ul style="list-style-type: none">- <u>Teaching</u>: Income Taxation, Income Tax Treaties, Federal Tax Research Seminar, Taxation of Outer Space and Other “Extra-National” Areas. |
| June 2024–
August 2024 | <i>GEORGE WASHINGTON UNIVERSITY WASHINGTON, D.C.</i>
Postdoctoral Associate in Space Policy <ul style="list-style-type: none">- <u>Activities</u>: Research activities within the framework of the Templeton Project “Cooperation for the Future of Space Exploration”, Grant ID 62772. |
| January 2023–
July 2023 | <i>HARVARD LAW SCHOOL BOSTON, MA</i>
Visiting Researcher (VSVR Program) <ul style="list-style-type: none">- <u>Scholarships</u>: Marietta-Blau Stipendium, OeaD, WU International Research Fellow, WU Mobility Grant.- <u>Activities</u>: 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); Conducted research on US tax law, US and international space law and policy, and space economics. |
| March 2020–
March 2024 | <i>VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS VIENNA (AUSTRIA)</i>
Teaching and Research Associate <ul style="list-style-type: none">- <u>Teaching</u>: International Tax Law, Tax Treaty Law, Income Tax Law, Recent Developments in European and International Tax Law (with Georg Kofler), Selected Issues in EU Tax Law (with Maria Cruz Barreiro Carril). |

EDUCATION

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| July 2020–
July 2024 | Doctoral Degree in Business Law
<i>VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS</i> <ul style="list-style-type: none">- <u>Scholarships</u>: WU Research Award 2023, WU Research Award 2022, WU Merit-based scholarship.- <u>Dissertation</u>: Taxation of outer space income in domestic and international tax law: A principled and normative tax policy evaluation.- <u>Awards</u>: 2025 EATLP European Doctoral Tax Thesis Award. |
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- September 2017– November 2018 **Postgraduate Master in Tax Law (LLM equivalent)**
BOCCONI UNIVERSITY
- Scholarships: Tuition-fee waiver, Academic Tutor for the 2017-2018 academic year.
 - Dissertation: The interplay between domestic tax disputes and international dispute resolution procedures.
- September 2012– July 2017 **Master's Degree in Law (JD equivalent)**
UNIVERSITÀ DI MILANO-BICOCCA
- Scholarships: Merit-based scholarship a.y. 2016 – 2017; Merit-based scholarship a.y. 2015 – 2016; Merit-based scholarship a.y. 2014 – 2015; Erasmus+ Scholarship – European Commission.
 - Exchange Program: Erasmus+ for Studies and Research (European Exchange Program) at the Catholic University of Louvain-la-Neuve (September 2016 to April 2017).
 - Dissertation: Taxation of intercompany dividends under domestic law and tax treaties.

SELECTED PUBLICATIONS

Law review and peer-reviewed articles

On Sovereignty, Outer Space, and Taxation, 104 NEB. L. REV. (forth. 2026).

Tassazione e Spazio: Riflessioni Sull'Intersezione Tra Politiche Fiscali e Attività Spaziali, XIII GEOPOLITICA 2 (2024).

Tax Incentives for the Space Economy and the Potential Impact of Pillar II, 49 AIR AND SPACE LAW 1 (2024).

- 2023 ESA/ECSECO Paper Coopetition Award.
- 2023 WU Research Award for Outstanding Research Achievements.

“Provisions primarily of a fiscal nature”: Time to dispel doubts, 31 EC TAX REVIEW 5 (2022).

- 2022 WU Research Award for Outstanding Research Achievements.

From Stars to Sustainability: An Integrated Analysis of Sustainable Practices and Environmental Policies in Maldives Resorts (with Galli, P.; Concari, E.; Cerini, D.; Doni, F.; Mohamed, S.; Zitouni, M.S.; Al Ahmad, H.; Gabbiadini, A.), 17 Sustainability (2025) 5191.
<https://doi.org/10.3390/su17115191>

Towards a plastic-free economy: the Italian plastic tax, RIVISTA TELEMATICA DI DIRITTO TRIBUTARIO (2021).

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, 2 RIVISTA NUOVO DIRITTO DELLE SOCIETÀ (2020).

Book chapters

Use of fiscal measures for addressing space debris, in THE ECONOMICS OF SPACE SUSTAINABILITY: DELIVERING ECONOMIC EVIDENCE TO GUIDE GOVERNMENT ACTION, (Eds. Claire Jolly, Marit Undseth) (2024).

Environmental Taxation in Austria, in INSIGHT AND REFLECTIONS ON ENVIRONMENTAL TAXATION AND POLICY. PROCEEDINGS OF THE SUMMER SCHOOL IN EUROPEAN ENVIRONMENTAL TAXATION (Eds. Roberta Alfano, Marina Bisogno) (2024).

The relevance of Art 21(2) OECD and UN MC, in PRIORITY RULES IN TAX TREATIES – THE RELATION BETWEEN THE DIFFERENT DISTRIBUTIVE RULES IN THE OECD AND THE UN MODEL CONVENTION (Eds. Georg Kofler et al.) (with Georg Kofler) (2023).

A Case for Environmental Taxation as a Response to the Covid-19 Economic Crisis, TAX LAW IN TIMES OF CRISIS AND RECOVERY (Eds. Peter Harris, Dominic De Cogan, Alexis Brassey) (with Rizzo Amedeo, Loucaidou Artemis) (2023).

Global Transfer Pricing Developments in TRANSFER PRICING DEVELOPMENTS AROUND THE WORLD 2021, (Eds. Michael Lang, Raffaele Petruzzi) (with Holzinger Raphael)(2021).

Works in progress

(Law review) *Meritocratic Taxation Revisited* (law review article)

(BOOK) TAXATION OF OUTER SPACE INCOME IN DOMESTIC AND INTERNATIONAL TAX LAW: A PRINCIPLED AND NORMATIVE TAX POLICY EVALUATION (forthcoming 2026)

(EDITED BOOK) GLOBAL MOBILITY IN INTERNATIONAL TAX LAW, Gleiss and Scuderi Eds., Linde (2027), Series on International Tax Law (Micheal Lang ed.)

(Peer reviewed article) *Environmental Oversight in U.S. Space Licensing* (with Annie Brett and Ryan Scott).

RESEARCH AWARDS, SCHOLARSHIPS AND POSTER PROGRAMS

Research Awards

2025 EATLP European Doctoral Tax Thesis Award (European Commission and EATLP)

2023 WU Research Award for Outstanding Research Achievements

2023 ESA/ECSECO Paper Competition

2022 WU Research Award for Outstanding Research Achievements

Scholarships

2023 Marietta Blau-Stipendium (OeAD)

2023 WU International Research Fellow

2023 WU Mobility grant

2022 Merit-based scholarship granted by WU University

2017 Merit-based tuition fee waiver granted by Bocconi University

2016 Erasmus+ Scholarship granted by the EU

2014 Merit-based scholarship granted by University of Milano-Bicocca

2015 Merit-based scholarship granted by University of Milano-Bicocca

2014 Merit-based scholarship granted by University of Milano-Bicocca

SELECTED GUEST LECTURES, CONFERENCES, AND WORKSHOPS

Tax Treaty Law and International Taxation

Who will shape the International Tax System of the Future?

- 3rd WU Global Tax Seminar, Vienna University of Economics and Business (2025).

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 (2022).

Environmental Taxation

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 (2025);
- Università di Genova, International Group of Study on the integration process of Ukraine into the European Union - Tax Law Program (2023).

Environmental Taxation in Austria

- University of Naples, Summer School on Environmental Taxation (2024);
- University of Naples, Summer School on Environmental Taxation (2023).

Provisions primarily of a fiscal nature: time to dispel doubts?

- 22nd Global Conference on Environmental Taxation – Implementing Green Deals, Groningen University (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 (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 (2021).

Space Taxation

Sovereignty and jurisdiction in outer space: A tax perspective

- UCLA School of Law, National Business Law Scholars Conference (2025)
- European Association of Tax Law Professors, Tax PhD Award Ceremony (2025)
- UF Levin College of Law, XVI Meeting of the Iberoamerican Observatory of International Taxation (2024)
- WU - Vienna University of Economics and Business, Round Table (2024)
- The Economics and Law of Space-Based Commerce, World Trade Institute/University of Bern (2024)
- Harvard Law School, VSVR Colloquium (2023).

Goals of Taxation and Their Role in Outer Space

- International Space Development Conference, Los Angeles (2024).

The use of fiscal measures for addressing space debris

- OECD Space Forum Workshop, OECD Space Forum, Paris (2023).

(Taxing) To the Moon and back: NewSpace, tax challenges and opportunities

- International Astronautical Congress (2024)
- WU - Vienna University of Economics and Business, Round Table chaired by Prof. Servaas van Thiel (2022).

Space Law

Environmental Oversight in U.S. Space Licensing

- International Astronautical Congress (scheduled in 2025)

Space Environmentalism: Priorities, strategies and fiscal tools

- International Astronautical Congress (2024)
- UK Space Law Symposium, London (2024)
- Avoiding the Vacuum: Legal Pressures in the New Space Age, Lauterpacht Centre for International Law at University of Cambridge (2023)

Space Law and Policy

- UF Bob Graham Center for Public Service, International Studies Program (2025).

STUDENT ADVISING & COACHING

Moot Court Teams

- Florida Tax Moot Court – XV IberoAmerican Tax Moot Court Competition.

Master Theses

- Harsimran Kaur, *Taxes and sustainability according to the report based on the GRI*, WU Vienna University of Economics and Business (2022).
- Justin Richter *Unlocking Space: The Role of Open Innovation in Space Industry Expansion and Innovation* (tentative title), WU Vienna University of Economics and Business (2025).

Independent Research Projects & Student Notes

- Kimberly D Janssens, *One Small Step: Bridging the Gap Between the Outer Space Treaty's Article IV and the Increasingly Militarized Utilization of Space and Its Technologies*, UF Levin College of Law (2025).
- Patrick Howard, *Analyzing the Taxation of Rocket Launches* (tentative title), UF Levin College of Law (2025).

RESEARCH IMPACT AND SERVICE

- Drafted grant proposals for the Institute for Austrian and International Tax Law (2021).
- Co-Organized the 2021 Global Transfer Pricing Conference and took care of the publication and editing process of the book "Transfer Pricing Developments Around the World 2021."
- Contributed to the OECD Space Forum Project on the economics of space debris mitigation (2022-2023); presented the findings of my research at the OECD Space Forum Workshop (2023).
- Volunteering activities at the Harvard Square Homeless Shelter and the Harvard Square Y2Y Homeless Shelter (Cambridge, MA) (2023).
- Volunteering activities at animal shelters in Italy and Florida (2005-2025).

LANGUAGES

- Languages: Italian (native), English (proficient), French (proficient), Spanish (working knowledge), German (beginner).

PRIOR PROFESSIONAL EXPERIENCE

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| January 2018—
December 2019 | Tax Associate
<i>CHIOMENTI LAW FIRM MILAN (ITALY)</i> <ul style="list-style-type: none">- <u>Areas of expertise</u>: Tax Litigation, private clients, international and European tax law, taxation of M&A transactions, VAT. |
| September 2017—
December 2017 | Internship
<i>PWC – TAX AND LEGAL SERVICES MILAN (ITALY)</i> <ul style="list-style-type: none">- <u>Areas of expertise</u>: Transfer pricing, international taxation. |
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