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Employment

Institute for Austrian and International Tax Law
Vienna University of Economics and Business
Wien/Vienna, Austria
16 Mar 2024 → present

Visiting Scholar/Visiting Researcher

Harvard Law School
Cambridge, United States
1 Jan 2023 → 1 Jul 2023

Publications

Austrian Environmental Taxation

Scuderi, E. I., 2024, (Accepted/In press) *Summer School in European Environmental Taxation – Recueil of Research on Environmental Taxation and Policies*. Editoriale Scientifica

Fiscalità e spazio: una prospettiva geopolitica di opportunità e rischi

Scuderi, E. I., 2024, (Accepted/In press) In: *Geopolitica*. 2

Introduction to Space Taxation

Scuderi, E. I., 2024, (Accepted/In press) *The Economics and Law of Space-Based Commerce*. Cambridge University Press

Taxation in Space

Scuderi, E. I. & Macedo, D., 2024, (Accepted/In press) *Elgar Encyclopedia of International Economic Law: Second Edition*. Second Edition ed. Edward Elgar Publishing Ltd.

Tax Incentives for the Space Economy and the Potential Impact of Pillar Two

Scuderi, E. I., 2024, In: *Air and Space Law*. 49, 1, p. 69-94

The Use of Fiscal Measures for Addressing Space Debris: OECD Space Forum project on the economics of space sustainability

Scuderi, E. I., 2024, (Accepted/In press) OECD.

A case for environmental taxation as a response to the COVID-19 economic crisis

Scuderi, E., Rizzo, A. & Loucaidou, A., 2023, *Tax Law in Times of Crisis and Recovery*. Harris/ de Cogan/Brassey (ed.). London: HART Publishing, p. 223-246

The Relevance of Article 21(2) OECD and UN Models

Kofler, G. & Scuderi, E., 2023, *Priority Rules in Tax Treaties*. Kofler, G., Lang, M., Pistone, P., Rust, A., Schuch, J., Spies, K., Staringer, C. & Szudoczky, R. (eds.). Amsterdam: IBFD, p. 53-80 27 p. (WU - Tax Law and Policy Series, Vol. 28).

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

Scuderi, E., 2022, In: *EC Tax Review*. 31, 5, p. 273-285

2021 WU Global Transfer Pricing Conference: "Transfer Pricing Developments around the World"

Scuderi, E. & Holzinger, R., 2021, In: *International Transfer Pricing Journal (ITPJ)*. 28, 4

Global Transfer Pricing Developments

Scuderi, E. & Holzinger, R., 2021, *Transfer Pricing Developments Around the World 2021*. Michael Lang & Raffaele Petruzzi (ed.). Amsterdam: Kluwer Law International, p. 1 - 58

Towards a plastic-free economy: the Italian plastic tax

Scuderi, E., 2021, In: *Rivista Telematica di Diritto Tributario*.

Is the Post-Lockdown a Good Timing for Introducing an Environmental Tax?

Rizzo, A. & Scuderi, E., 8 Oct 2020, *Fiscalità e Commercio Internazionale*.

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

Scuderi, E., 2020, In: *Rivista Nuovo Diritto delle Società*. 2/202, p. 213

La nozione di beneficiario effettivo alla luce delle recenti pronunce giurisprudenziali

Scuderi, E. & Pavesi, E., 13 Sept 2019, *Diritto Bancario*.

Comunicazioni di rigore

Scuderi, E. & Pellicchia, I., 22 Jun 2019, *ItaliaOggi*, n. 146/2019.

Legge di bilancio 2019: le principali novità per i soggetti IRES

Scuderi, E. & Pavesi, E., 11 Feb 2019, *Diritto Bancario*.

Activities

Tax challenges in outer space mining. What role for an equitable distribution of the vast riches of space?

Scuderi, E. I. (Speaker)

23 May 2024 → 26 May 2024

Tax solutions for incentivizing sustainable practices in space

Scuderi, E. I. (Speaker)

9 May 2024

Taxing the space economy: Corporate income taxation and jurisdictional issues arising from commerce in the cosmos

Scuderi, E. I. (Speaker)

8 Mar 2024

Introduction to Space Taxation

Scuderi, E. I. (Speaker)

17 Jan 2024 → 18 Jan 2024

Acta Astronautica (Journal)

Scuderi, E. I. (Reviewer)

2024 → ...

The use of fiscal measures for addressing space debris

Scuderi, E. I. (Speaker)

Dec 2023

IFA Congress Cancun

Scuderi, E. I. (Participant)
23 Oct 2023 → 31 Oct 2023

Environmental aspects of space activities

Scuderi, E. I. (Speaker)
12 Oct 2023

Environmental Taxation in Austria

Scuderi, E. I. (Speaker)
14 Jul 2023

The environmental and energy policies of the European Union and their consequences in tax field

Scuderi, E. I. (Speaker)
20 Mar 2023

Harvard Law School

Scuderi, E. (Visiting researcher)
20 Jan 2023 → 25 Jul 2023

The use of fiscal measures for addressing space debris

Scuderi, E. (Participant)
2022 → 2024

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

Scuderi, E. (Speaker)
23 Sept 2021 → 24 Sept 2021

A Case for Environmental Taxation as a Response to the Covid-19 Economic Crisis

Scuderi, E. (Speaker)
5 Jul 2021 → 6 Jul 2021

Prizes**2023 ECSECO Paper Competition**

Scuderi, E. I. (Recipient), 12 Sept 2023

Marietta Blau-Stipendium

Scuderi, E. (Recipient), 2023

WU International Research Fellow

Scuderi, E. (Recipient), 2023

WU Merit based scholarship

Scuderi, E. (Recipient), 2022

WU Mobility grant

Scuderi, E. (Recipient), 2022

WU Research Award

Scuderi, E. (Recipient), 2022

Awards