

ACADEMIC APPOINTMENTS

SUFFOLK UNIVERSITY LAW SCHOOL, Boston, MA

Tenure-track Assistant Professor, June 2026–present

- Courses: Federal Income Taxation, Advanced Topics in Income Taxation

UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW, Gainesville, FL

Visiting Assistant Professor, Aug. 2024–May 2026

- Courses: Income Taxation, Income Tax Treaties, European Taxation, Taxation of Income from Outer Space and Other Non-Sovereign Areas
- Recognitions: Fall 2024 & Fall 2025 Teaching Excellence recognition

GEORGE WASHINGTON UNIVERSITY, Washington, D.C.

Postdoctoral Associate in Space Policy, Jun.–Aug. 2024

- Research activities for the Templeton Project “Cooperation for the Future of Space Exploration,” Grant ID 62772

HARVARD LAW SCHOOL, Boston, MA

Visiting Researcher (Visiting Scholar/Visiting Researcher Program), Jan.–Jul. 2023

- Conducted research on U.S. law, U.S. and international space law and policy, and space economics; attended classes at Harvard Law School (US International Taxation), Harvard Business School (Space, Public and Commercial Economics) & MIT (Space Technologies for the Development Leader)

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, Vienna, Austria

Teaching and Research Associate, Mar. 2020–Mar. 2024

- Research Prizes: 2025 EATLP Doctoral Tax Thesis Award (for Ph.D. thesis); 2025 Honorable Mention for IFA Mitchell B. Carroll Prize (for Ph.D. thesis); 2022 & 2023 WU Research Award for Outstanding Research Achievements; 2023 European Space Agency-ECSECO Paper Competition Award

EDUCATION

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, Vienna, Austria

Doctoral Degree (Ph.D.) in Business Law, with Honors, 2024

- Dissertation: Taxation of Outer Space Income in Domestic and International Tax Law: A Principled and Normative Tax Policy Evaluation
 - **2025 EATLP European Doctoral Tax Thesis Award**
 - **Honorable Mention for the 2025 IFA Mitchell B. Carroll Prize**
 - **2025 WU Stephan Koren Preis**

BOCCONI UNIVERSITY, Milan, Italy

Postgraduate Master's Degree in Taxation (LL.M. equivalent), 2018

- Dissertation: The Interplay Between Domestic Tax Disputes and International Dispute Resolution Procedures.
- Academic tutor in the master's degree in taxation, 2017-2018 academic year

UNIVERSITÀ DI MILANO-BICOCCA, Milan, Italy

Master's Degree in Law (J.D. equivalent), 2017

- Dissertation: Taxation of Intercompany Dividends Under Domestic Law and Tax Treaties.
- Exchange Program: Erasmus+ for Studies and Research (European Exchange Program) at the Catholic University of Louvain-la-Neuve (Sept. 2016–Apr. 2017).

SELECTED PUBLICATIONS

Law review & peer-reviewed articles

- *Taxation and Continental Shelf: A comment on the decision of the Italian Corte di Cassazione, Sez. V, no. 14549/2025*, 2 *Revue européenne et internationale de droit fiscal* 205 (2026)
- *On Sovereignty, Outer Space, and Taxation*, 104 *NEB. L. REV.* 421 (2026)
 - [Favorably reviewed](#) by Blaine Saito on TaxProf blog (Aug 1, 2025)
- *Environmental Oversight in U.S. Space Licensing* (with Annie Brett and Ryan Scott), IAC 2025 congress proceedings, 76th International Astronautical Congress (IAC), Sydney, Australia, 2025.
- *Tax Incentives for the Space Economy and the Potential Impact of Pillar II*, 49 *AIR AND SPACE LAW*, 69 (2024) (peer-reviewed journal) ([link](#))
 - **2023 European Space Agency-ECSECO Paper Competition Award**
 - **2023 WU Research Award for Outstanding Research Achievements**
- *Taxation and Outer Space: Reflecting on the Impact of Fiscal Policies on Space Activities* (in Italian), XIII *GEOPOLITICA* (2024) (peer-reviewed journal)
- “Provisions Primarily of a Fiscal Nature”: Time to Dispel Doubts, 31 *EC TAX REVIEW* (2022) (peer-reviewed journal) ([link](#))
 - **2022 WU Research Award for Outstanding Research Achievements**
- *Towards a Plastic-free Economy: The Italian Plastic Tax*, *RIVISTA TELEMATICA DI DIRITTO TRIBUTARIO* (2021) (peer-reviewed journal) ([link](#))
- *International Tax Disputes Resolution: Progress and Critical Issues in the Draft Legislative Decree Implementing Directive (EU) 2017/1852* (in Italian), 2 *RIVISTA NUOVO DIRITTO DELLE SOCIETÀ* (2020) (peer-reviewed journal)

Books projects

- GLOBAL MOBILITY IN INTERNATIONAL TAX LAW (Erika I. Scuderi & Michael Gleiss eds.)
- TAXATION OF OUTER SPACE INCOME IN DOMESTIC AND INTERNATIONAL TAX LAW: A PRINCIPLED AND NORMATIVE TAX POLICY EVALUATION

Book chapters

- *Introduction to Space Taxation*, in *REGULATING SPACE-BASED COMMERCE: INSIGHTS FROM ECONOMICS AND INTERNATIONAL ECONOMIC LAW* (Rodrigo Polanco et al. eds., forthcoming)
- *Use of Fiscal Measures for Addressing Space Debris*, in *THE ECONOMICS OF SPACE SUSTAINABILITY: DELIVERING ECONOMIC EVIDENCE TO GUIDE GOVERNMENT ACTION*, 108 (Claire Jolly & Marit Undseth eds., 2024)

- *Environmental Taxation in Austria*, in INSIGHT AND REFLECTIONS ON ENVIRONMENTAL TAXATION AND POLICY. PROCEEDINGS OF THE SUMMER SCHOOL IN EUROPEAN ENVIRONMENTAL TAXATION, 217 (Roberta Alfano & Marina Bisogno eds., 2024)
- *The Relevance of Article 21(2) of the OECD and UN Models*, in PRIORITY RULES IN TAX TREATIES – THE RELATION BETWEEN THE DIFFERENT DISTRIBUTIVE RULES IN THE OECD AND THE UN MODEL CONVENTION, 53 (Georg Kofler et al. eds., 2023) (with Georg Kofler) (2023)
- *A Case for Environmental Taxation as a Response to the Covid-19 Economic Crisis*, in TAX LAW IN TIMES OF CRISIS AND RECOVERY, 223 (Peter Harris et al. eds., 2023) (with Amedeo Rizzo & Artemis Loucaidou)
- *Global Transfer Pricing Developments*, in TRANSFER PRICING DEVELOPMENTS AROUND THE WORLD 2021, 1 (Lang & Petruzzi eds., 2021) (with Raphael Holzinger)

RESEARCH AWARDS

- 2025 European Commission & European Association of Tax Law Professors (EATLP) European Doctoral Tax Thesis Award (for Ph.D. Thesis)
- 2025 Honorable Mention for the International Fiscal Association (IFA) Mitchell B. Carroll Prize (for Ph.D. Thesis)
- 2025 Stephan Koren Preis (Vienna University of Economics and Business)
- 2022 & 2023 Vienna University of Economics and Business Research Award for Outstanding Research Achievements
- 2023 European Space Agency-ECSECO Paper Competition Award

LANGUAGES

- Italian (native), English (full professional fluency), French (advanced), Spanish (intermediate), German (beginner)

PRIOR PROFESSIONAL EXPERIENCE

CHIOMENTI LAW FIRM (BAND 1, CHAMBERS & PARTNERS), Milan, Italy

Tax Associate, Jul. 2018-Dec. 2019

- Worked on matters involving tax litigation, international and European tax law, taxation of M&A transactions, and VAT.

Tax Intern, Jan. 2018-Jul. 2018

- Assisted on matters involving tax litigation and Tax M&A.

PWC – TAX AND LEGAL SERVICES, Milan, Italy

Tax Intern, Sept.-Dec. 2017

- Assisted on matters involving transfer pricing and international taxation.

SELECTED PRESENTATIONS

U.S. Tax Law

Desert and the normative architecture of U.S. individual income taxation

- **Law and Society**, San Francisco (2026)
- **UCLA School of Law, National Business Law Scholars Conference** (2025)

SELECTED PRESENTATIONS (continued)

Space Taxation: Federal and State Tax Considerations for Space Activities *Space Taxation: Federal and State Tax Considerations for Space Activities*

- Guest speaker at the **ABA Webinar** organized by the Space Law Committee of the ABA Science & Technology Law Section and the Tax Policy and Simplification Committee of the ABA Tax Section (2026)

Tax Treaty Law and International Taxation

Global Mobility, Taxing the Rich, Competition for Wealth and Talent

- **4th WU Global Tax Seminar, Vienna University of Economics and Business** (2026)

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, Vienna University of Economics and Business**, “Priority Rules in Tax Treaties” (2022)

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 Ph.D. Award Ceremony (2025)
- **University of Florida Levin College of Law**, XVI Meeting of the Iberoamerican Observatory of International Taxation (2024)
- **World Trade Institute/University of Bern**, The Economics and Law of Space-Based Commerce (2024)
- **Harvard Law School**, Visiting Scholar/Visiting Researcher Colloquium (2023)

Goals of Taxation and Their Role in Outer Space

- **International Space Development Conference** (2024)

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

- **International Astronautical Congress** (2024)
- **Vienna University of Economics and Business**, Roundtable discussion (2022)

Environmental Taxation and Sustainable Goals

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

- **Genoa University**, International Group of Study on the integration process of Ukraine into the European Union - Tax Law Program (2023 and 2025)

Environmental Taxation in Austria

- **University of Naples**, Summer School on Environmental Taxation (2023 and 2024)

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

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

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

- **University of Cambridge Centre for Tax Law**, Fifth Tax Policy Conference (2021)

Space Law

Space Law and Policy

- Guest professor during the online course “Space Economy and Entrepreneurship” organized by the **Italian Space Agency & International Organization Italy Latin America (IILA)** (2026)
- **University of Florida Bob Graham Center for Public Service**, International Studies Program (2025)

Environmental oversight in U.S. space launch licensing

- **International Astronautical Congress** (2025)

Space Environmentalism: Priorities, strategies and fiscal tools

- **International Astronautical Congress** (2024)
- **U.K. Space Law Symposium** (2024)
- **University of Cambridge Lauterpacht Centre for International Law**, Avoiding the Vacuum: Legal Pressures in the New Space Age (2023)
- **OECD Space Forum Workshop**, OECD Space Forum (2023)

OTHER ACADEMIC ACHIEVEMENTS AND SERVICE

Peer reviews

- Peer reviewer for the journals *Acta Astronautica* and *New Space*

Other academic positions / Service

- Master Theses’ supervisor in the 2025-2027 International Tax LL.M. Program, University of Vienna & Institute for Austrian and International Tax Law
- Coach for the UF Law Tax Moot Court Team in 2025 and 2026
- Supervisor of independent research projects on international tax law, space taxation, and space law (UF Law, 2024-2026)

Research impact

- Contributed to a research study on the legal protection of animals in domestic and European Union law (Osservatorio su Diritto e Benessere degli Animali, University of Milan-Bicocca, Department of Law) (Invited position) (2022 and 2024)
- Contributed to the OECD Space Forum Project on the economics of space debris mitigation. Presented the findings of my work at the OECD Space Forum Workshop to NASA, the European Space Agency, the European Commission, the UK Space Agency, and private space actors (2023)
- Co-organized the 2021 Global Transfer Pricing Conference, and took care of the process for the publication of the book “Transfer Pricing Developments Around the World 2021”
- Drafted grant proposals for the Institute for Austrian and International Tax Law (2021)