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DEGLI STUDI
DELLA REPUBBLICA
DI SAN MARINO

The European Borders: a Tax Perspective

Customs / Trade Defence / Micro-States

Venue: Law Institute of the University of San Marino - Salita alla Rocca, 44 - San Marino Città (RSM)

The European Borders: a Tax Perspective

Research initiation seminar – inverted classroom (legal research)

The European Borders: a Tax Perspective invites you to look beyond maps and checkpoints and to read Europe's borders through the lens of fiscal sovereignty. Borders are also built—and contested—through customs duties, import VAT, excise regimes, and the legal architecture that decides what may enter, at what cost, and under whose authority.

At the outset, we will clarify — at a conceptual level — the distinction between taxation and customs duties. While customs duties are not “taxes” in a strict sense, this seminar deliberately approaches them within a tax-law training perspective, because they operate as border levies closely intertwined with import VAT, excise duties, compliance obligations, and procedural guarantees for traders and taxpayers.

In this seminar, we explore the “fiscal border” in three interconnected directions.

First, we revisit the legal and economic logic of customs tariffs and the renewed centrality of trade measures in a world of strategic competition: tariff classification, customs valuation, rules of origin, and preferential regimes.

Second, we discuss the EU toolbox designed to protect the internal market: trade defence instruments (anti-dumping and anti-subsidy measures), safeguards, and rebalancing/retaliatory mechanisms—focusing on EU procedures, evidentiary standards, and judicial review (WTO dispute settlement will be mentioned only as background).



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Finally—and for the largest part of our work—we turn to the often-overlooked edges of the EU legal order: micro-states and “special” jurisdictions at Europe’s borders, such as San Marino, Andorra, and Monaco. Their specific arrangements with the EU raise highly concrete questions for French and Italian students alike: how do customs territories overlap, where do VAT and excise regimes diverge, how are border controls organised, and what happens when economic integration meets constitutional and political autonomy?

Research initiation seminar. This seminar is designed as an initiation to legal research, bringing together Master’s students (in particular M2 Tax Law students) and PhD candidates. Participants will work from primary sources (EU legislation, case law, administrative practice) and selected doctrine to formulate research questions, map applicable norms, and build structured legal arguments.

Method – inverted classroom applied to legal research. Preparatory materials (short reading lists and guiding questions) are provided in advance. Classroom time is devoted to discussion, problem-solving, source-based analysis, and peer feedback on short research notes. Each session includes (i) a conceptual framework, (ii) a document pack or case-file, and (iii) a methodological takeaway on researching and writing in EU tax/customs law.

If you want to understand how Europe governs access, protects itself, and negotiates exceptions at its frontiers, this seminar is for you. Join us and bring your questions: the border, today, is a tax and compliance problem before it is a line on a map.

Venue: itute of the University of San Marino

Salita alla Rocca, 44, City of San Marino (RSM)Law Inst



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Day 1 - 12 March 2026 Thursday

Customs and Tax Law in a Fragmented World

Morning

Session 1 (09.00 - 11.00) Chairman:			
Topic	French Speakers	Italian Speakers (RSM incl.)	Notes:
Customs as Taxes? The origin of Customs taxation between law and economics: the role of the EU law	Léo Guthneck Victor Monnier	Sofia Goberti	
The quest for a tax base: classification, rule of origin and the mechanics of customs duties	Sarah Alati Léane Archinard	Alessandro Casanova	
Break			
Session 2 (11.00 - 13.00) Chairman:			
Topic	French Speakers	Italian Speakers (RSM incl.)	Notes:
Continued: rule of origin and preferential regimes in the world: making sense of an apparent discrimination	Théophile Burnichon	Aproianu Andrei-Alexandru	
Customs and VAT: managing importation of goods	Marine Pottier Clara Galvez	Marco Greggi	



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Afternoon

Session 3 (14.00 - 16.00) Chairman:			
Topic	French Speakers	Italian Speakers (RSM incl.)	Notes:
War of tariffs: making sense of the latest American decisions and the impact on EU products	Mirabelle Ly Anaëlle Martin	Christina Maria Pappa	
Customs wars and retaliatory measures: deploying a strategy consistent with the rule of law	Théophile Burnichon	Vincenzo Delli Priscoli (<i>online</i>)	
Break			
Session 4 (16.00 - 18.00) Chairman:			
Topic	French Speakers	Italian Speakers (RSM incl.)	Notes:
Dark side of customs law: smuggling and other illegal activities	Carla Cartier Léandra Gigante	Carlotta Pica	
Taxpayers and customs: defining fundamental rights in the application of customs fees (proportionality, right to appeal, judicial review)	Loïc Delon Louise Moulin	Anna Miotto	



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Day 2 - 13 March 2026 Friday

“Acquis communautaire” and Third countries: the case of the “Small States”

Morning

Session 1 (09.00 - 11.00) Chairman:			
Topic	French Speakers	Italian Speakers (RSM incl.)	Notes:
What is the “Acquis communautaire” (and what is it for): the origin of the concept	Théophile Burnichon	Elisa Tramonte	
Continued: acquis and taxation. An inquiry into the fundamental principles of EU tax law	Théophile Burnichon	Alessandro Casanova	
Break			
Session 2 (11.00 - 13.00) Chairman:			
Topic	French Speakers	Italian Speakers (RSM incl.)	Notes:
The acquis and the others: the role of Eu principles for “small” countries and territories (Andorra, Monaco, San Marino, Faroe Islands, Gibraltar, ...)	Epona Mandran	Harun Katana	
Continued: cases and issues affecting EU states and “small” countries (customs clearance, tax compliance)	Clara Mouhot	Marco Greggi	



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Afternoon

Session 3 (14.00 - 16.00) Chairman:			
Topic	French Speakers	Italian Speakers (RSM incl.)	Notes:
The "List-based" approach of the Union: blacklisting countries and its effect on border control and capital flow	Mathilde Subrin Clara Quenat	Chiara Ghetti	
The boundaries of competition: small states and competitive advantages in direct taxation	Léo Soragna	Marco Greggì	
Break			
Session 4 (16.00 - 18.00) Chairman:			
Topic	French Speakers	Italian Speakers (RSM incl.)	Notes:
In search of a <i>Forum</i> : litigation between states or the taxpayer and foreign states.	Line Menguy Eden Anger	Yasmin Mhal	
A matter of allegiance: be(coming) a EU member, a matter of territory, a matter of citizenship.	Charles-Elie Bicourt Ferdinand Beauvarlet De Moismont	Ia Caligaris	



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Day 3 — Saturday, 14 March 2026 (morning)

Session 5 (08:00–12:00) — Closed session (participants only)

Research debrief & methodological clinic (inverted classroom wrap-up)

This session is not public and is reserved for enrolled participants (Master's students and PhD candidates).

Objectives

Debrief the seminar using the inverted-classroom research method: what worked, what to improve, and how to turn discussions into a research note.

Consolidate the legal research toolkit for EU customs/tax topics: sources, structure, argumentation, and referencing.

Address “pending issues” and complementary items not covered (time permitting).

Indicative items (depending on progress and participants' interests)

Procedural architecture and remedies: administrative review in customs matters; evidentiary issues; proportionality; effective judicial protection.

Customs debt and compliance: guarantees, AEO status, post-clearance controls, penalties and settlement practices.

Research workshop: peer-review of short research notes (problem statement → sources map → outline → key authorities).