



Executive summary of the call for n. 1 junior fellowship in research activities for the Department of Economics in the Academic Recruitment Fields 12/D2 - Tax Law - Supervisor Prof.ssa Maria Pierro

Disclaimer: this document is a summary in English language of the original and legally binding document drawn in Italian language, it has no legal value and it is intended to provide foreign candidates with the basic information and instructions

Item 1. Object

The Department of Economics opens the call, by qualifications and interview, for n. 1 junior fellowship lasting **1 year** and for a gross amount of **€ 19.367,00**.

Title of the research: The tax compliance and the preventive communications in tax proceedings between international requirements, European law and domestic law.

Research Project: "The research activity will consist in studying and deepening the phenomenon of "tax compliance" both at a domestic level and at an international and European level, in order to highlight the diversity, or possibly similarity, of institutions that are often indicated as tools for strengthening the preventive dialogue in a collaborative way between the tax administration and the taxpayer; institutions that should characterize all tax proceedings.

In the national tax system, there are provisions and institutions that pursue and guarantee this purpose: the tax consultation pursuant to art. 11, law no. 212 of 2000, the preventive agreements for companies with international activities pursuant to art. 31-ter, d.p.r. no. 600 of 1973, the collaborative fulfilment pursuant to art. 3 ff, Legislative Decree no. 128 of 2015, but also, the preventive communications pursuant to Articles 36-bis and 36-ter, Presidential Decree no. 600 of 1973, and more generally, the institutions that can be qualified as "reinforced acquiescence" pursuant to Legislative Decree no. 119 of 2018 or that in any case favour the spontaneous fulfilment of the taxpayer. On the other hand, at an international and European level, there is a tendency to bring back into the concept of "tax compliance" procedures that seem very far from being an expression of collaboration between the tax authorities and taxpayers (for example, procedures for the



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Chiaramente Insubria!

Piano 1°
Uff. 1.036

Orari al pubblico

Lunedì, martedì,
giovedì, venerdì: 9.30 - 12.00
Mercoledì: 14.00 - 16.00



international exchange of tax information between States) but which are qualified as such. The task is to identify and study institutions that can be labelled as 'tax compliance' both in Italy and abroad and to verify, after identifying the elements that qualify them, their effectiveness in relation to the objectives pursued. ”.

This research will be held at the Department of Economics, University of Insubria, under the Supervisor's control, Prof.ssa Maria Pierro.

The research will be performed at the Department of Economics located in Via Monte Generoso, 71 - Varese (Italy)

Item 2. Admission requirements

Candidates must hold one of the following degrees:

- Master Degree in Economics
- Master Degree in Law
- Similar academic qualification obtained abroad and recognized as equivalent to the Italian qualification by the competent academic authorities

Candidates must hold:

- **PhD** in tax law

Candidates must have no criminal record. Applicants must not have criminal convictions or pending prosecutions.

Candidates must be in possession of their qualifications on the expiring date of the presentation of the Application form.

The Administration may state, at any given time, with reasoned decision, the exclusion for defect of the prescribed requirements.

Item 3. Application

The application for the fellowship shall be submitted by the deadline of **September 1st, 2020, 12 pm (CET)**. Candidates must apply, exclusively on-line from any personal computer using the online form at link: <https://pica.cineca.it/uninsubria/dieco2020-adrj003/domande/>

After the mentioned deadline the on-line application procedure will be deactivated.

To submit the application on-line it is mandatory to have an e-mail address.

Candidates, during the on-line registration, must:



- enter personal data, residence, domicile and telephone number, e- mail address, degree and PhD data.
- upload a scan of the qualifications requested listed in the Item 2
- upload a scan of the ID

All the uploaded files must be in .pdf format not exceeding 30MB.

Applications lacking the signature of the candidate are inadmissible.

The assessment committees will take into consideration only the eligible qualifications needed for the fellowship listed in Item 2.

Furthermore, foreign applicants and Italian applicants with a foreign qualification must upload:

- transcript of records legalized and officially translated in Italy you can contact the local court, sworn official translators, or the diplomatic consular representative, operating in Italy, of the country where the document was issued. In the case of translation issued by foreign translators operating in the country of origin of the candidates, the Italian Representative responsible for the area must certify the conformity of the translation);
- “Dichiarazione di Valore in Loco” issued by the Italian Diplomatic body (Embassy or Consulate) in the country where the qualification has been attained;

Within the deadline candidates may access their on-line application and, if necessary, modify the submitted documents. After the deadline no further integration to the application will be admitted. Candidates must upload a qualification list and they will not be required to be physically present during the qualification assessment.

Please note that the entry of false or incorrect data (that are not corrected by the deadline), implies the exclusion from the competition.

In case of difficulties in the online application process, please contact the Department of Economics (dipartimento.economia@uninsubria.it), in case of technical problems please contact uninsubria@cineca.it .

The University assumes no responsibility for any malfunctions due to overloading of networks or application systems.

Results

After the evaluation of qualifications, the final list will be officially published on the website www.uninsubria.it/concorsi

The publication replaces in all respects any personal communication.

Item 4. Evaluation Committee



The Evaluation Committee is composed of three members chosen among professors and researchers of the University and, if necessary, of external experts.

Selection is made with comparative evaluation of the candidates' CVs who have applied on the basis of qualifications and publications.

The evaluation of qualifications is complemented by an interview, in telematic session, through the use of the MS TEAMS Platform. The date and time of the interview will be communicated 7 days before, to the e-mail address provided by the candidates in the application.

The interview will focus on the illustration of the candidate's professional and scientific experience aimed at assessing the suitability of the research activity covered by the fellowship.

Failure to attend the interview is considered to be explicit and definitive manifestation of the candidate's willingness to give up the selection.

For the evaluation of candidates, the Evaluation Committee has 70 points, of which:

- Scientific and professional curriculum: up to 30 points;
- Scientific publications: up to 10 points
- Interview up to 30 points.

For inclusion on the list, after evaluation of qualifications and publications, candidates must have achieved an overall score of at least 30/70.

For inclusion in the final list, candidates must have obtained a score at least 42/70.

QUALIFICATIONS (UP TO 30 POINTS)

- 1) Master's Degree maximum 5/70 and in particular:
 - 110/110 cum laude 5 points;
 - Score from 105 to 110 4,5 points;
 - Score 99 to 104 3 points;
 - Score 80 to 98 2 points;
- 2) Post-graduate degrees/diplomas and specialization courses in tax law
maximum 5/70
- 3) PhD thesis maximum 10/70
- 4) Previous research activity in in the field of this call
maximum 10/70



PUBLICATIONS (UP TO 10 POINTS)

- | | |
|-------------------------------------|--------------|
| 5) Scientific publications | maximum 5/70 |
| 6) Scientific publications- class A | maximum 5/70 |

INTERVIEW (UP TO 30 POINTS)

Item 5. Contract

The outcome of the selection is communicated to the winner of the fellowship, who will be invited to enter into the private law contract within a specified period.

The awarding of the fellowship entails the realization of the activities foreseen within the research project subject, described in item 1, under supervision of prof. Carlo Santo Brambilla.

The amount of the grant is € 19.367,00 for one year inclusive of taxes and contributions borne by the grant holder.

Item 6. Incompatibility

The grant cannot be awarded to university staff, public research and experimentation bodies, the National Agency for New Technologies, Energy and Sustainable Economic Development (ENEA) and the Italian Space Agency (ASI), as well as institutions whose scientific specialization diploma has been recognized as equivalent to the title of research doctor pursuant to art. 74, fourth paragraph of the D.P.R. 11/07/1980 n. 382.

The entitlement to the grant is not compatible with enrollment in undergraduate, graduate or postgraduate courses, with a PhD with a scholarship or with a medical specialization school, in Italy or abroad.

The grant cannot be combined with scholarships awarded for any reason whatsoever, except for those awarded by national or foreign institutions useful for integrating the research activity of grant holders with stays abroad. The grant is also not cumulative with the dependent work, even if private and part-time, with other grants or with proceeds deriving from free-professional activities carried out continuously. The participation of grant holders in university masters is incompatible.

Failure to comply with the provisions of the regulation, the call and the contract will result in the immediate withdrawal of the enjoyment of the grant and the exclusion from any renewals.

Item 7. Personal data

According to the Legislative Decree No. 196 June 30, 2003 ("Codice in materia di protezione dei dati personali"), the personal data provided by candidates will be filed at the Department of biotechnologies and life sciences and processed for the purposes



related to the administration of the competition and, eventually, the academic of eligible candidates. Candidates must provide such data for the assessment of the admission requirements, under penalty of exclusion from the competition.

The personal data provided by candidates will be communicated to the administrative structures of the University of Insubria and the organizations directly involved with the legal and economic position of the eligible candidates.

Please refer to the information model "Informativa sulla privacy" available in the application for the submit of proposal.

Item 8 - Reference laws

For everything not specifically included in this competition notice, the University of Insubria complies with the legislation in force and the University regulation for the grants.

For information relating to the competition procedures: dipartimento.economia@uninsubria.it .

Varese, *date of digital signature*

The Director of the
Department
Prof.ssa Maria Pierro
(*digital signature*)

Person in charge of the administrative procedure (L. 241/1990): Raffaella Grillo
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