

**PUBLIC COMPETITION, WITH QUALIFICATIONS AND INTERVIEW ASSESSMENTS,
FOR THE AWARD OF N. 1 RESEARCH GRANT**

ART. 1

Object

A public competition based on qualifications and interview is open for the assignment of one Research Grant, in accordance to “art. 22, comma 4, letter B” of the Italian law 240/2010 and to the University Regulations for the awarding of research grants issued by Rector’s decree n. 1699, March 31, 2011 and subsequent modifications and additions, as specified below.

DEPARTMENT OF LAW

Research Location: Department of Law

Title of the Research: “The taxpayers’ rights in the application of tax law: individual position and social cohesion”

Research Project: “Dipartimenti di Eccellenza 2023-2027” - “Law and Sustainability 360” - CUP E63C22004030001 - Responsabile scientifico Prof. Salvatore Angelo ZAPPALA’

Academic Recruitment Field: 12/D2 “Tax Law”

Scientific Field: IUS/12 “Tax Law”

Research activity to be accomplished

The researcher will have to carry out research and produce at least one monographic essay on “The taxpayers’ rights in the application of tax law: individual position and social cohesion” to be published in a class A scientific journal or in a national-rank book-series

Scientific Director: Prof. Antonio GUIDARA

Duration of the contract: 1 year (renewable)

ART. 2

Admission requirements

1. To apply to the call, the following requirements are mandatory:

- Ph.D. or equivalent degrees, achieved in Italy or abroad, in disciplines related to Law.

Candidates are required to have knowledge of the language: English.

2. The qualifications required as admission requirements, obtained overseas, must normally be recognized in Italy in accordance with the procedure established by current legislation (Article 38 of Legislative Decrees 165/2001). Candidates holding academic qualifications obtained abroad that do not have already been declared equivalent in accordance with current legislation, or that they are not in possession of a Declaration of Value must attach to the application form the documents necessary to enable the selection board to evaluate their equivalence for the sole purpose of participation in the selection procedure, as specified in the following art. 4, paragraphs 8 and 11.

3. Candidates must not incur one of the causes of incompatibility and/or cumulation provided for in the following article. The selection procedure is not allowed to those who have a degree of consanguinity or affinity, up to the fourth degree, or of a relationship with the Rector, with the Director General or with a component of the Board of Directors of University of Catania.

4. Candidates are admitted with reserve to the selection. The Administration may, at any time, with due provision, exclude candidates from the public selections due to lack of requirements.

5. The above requirements must be held on the date of expiry of the deadline for the submission of the application.

ART. 3

Incompatibility and prohibition of overlapping

1. The research grant cannot be compatible with enrollment in undergraduate or master courses nor PhD with scholarship or medical specialization in Italy or abroad.

2. The research grant is likewise incompatible with the enrolment to other schools or courses that require compulsory attendance, unless otherwise reasoned opinion of the professor in charge of the project, and of the Board of the concerned Department.

3. Financial contributions resulting from scholarships awarded for any purpose are not compatible with the research grant. Exceptions are scholarship awarded by national or foreign institutions with the aim to integrate the research work through stays abroad involving the recruited candidate.

4. Those who are part of the permanent staff of Universities, Institutions and public bodies of research and experimentation, of ENEA and ASI, as well as of the institutions where the degree of scientific specialization has been recognized as equivalent to the title of PhD, pursuant to art. 74, paragraph 4, D.P.R. n. 382 of July 11, 1980, cannot be holders of research grants.

5. Staff working in public administrations other than those indicated in the previous point, in order to use the research grant, must be placed on unpaid leave of absence for the entire duration of the research collaboration, starting from the start date of the activities.

6. The research grant is also incompatible with employment contracts with private entities with other cooperation agreements and other free-lance, conducted continuously.

7. Pursuant to art. 22, paragraph 9, of Law 240/2010, research grants can not be awarded to those who have used contracts for research grants entered into with other Universities and / or with the institutions referred to in paragraph 4 of this article, whose total duration, together with the duration of the contract referred to in this announcement, exceeds twelve years, even non-continuous. For the purposes of the duration of the aforementioned reports, the periods spent on maternity leave or for health reasons are not considered.

ART. 4

How to apply

1. The application must be submitted, on pain of exclusion, within the peremptory deadline of 12:00, local time, on the twentieth day following the date of publication of this notice on the website of the University of Catania (<http://ws1.unict.it/albo/>), using only the application available on the University website at <https://concorsi.unict.it> following the indications specified therein, subject to personal registration procedure.

If the last working day falls on a public holiday, the deadline is extended to 12:00, local time, on the following non-public holiday.

Candidates are required to have an active personal email address to access the IT procedure.

2. During the submission phase, a protocol identification number will be automatically assigned to the application, which must be specified for any subsequent communication. The date and time of submission of the application is certified by the IT platform and will be certified by automatic registration in the University's IT protocol system. After the deadline for submission has expired, the system will no longer allow applications to be forwarded.

3. No other methods of sending participation requests and the documentation required for evaluation purposes are allowed.

Applications for admission to the competition produced in different ways (e.g. service mail, fax, e-mail, etc.) are considered inadmissible.

4. Before sending the application and the documentation attached to it, the candidate will carefully check the data uploaded.

5. The application must indicate the contact details that the candidate elects for selection purposes. Any variation must be promptly communicated to the following e-mail address: assegnidiricerca@unict.it.

6. The Administration does not assume responsibility for any dispersion of communications due to incorrect indication of the contact details by the candidate or failure to communicate the variation of address indicated in the application, or for any postal, telegraphic, IT or other imputable errors by third parties, fortuitous or force majeure.

7. In the application, the candidate must declare, pursuant to art. 46 and 47 of the Presidential Decree n. 445/2000 and subsequent modifications, under his/her own responsibility:

- a) his/her full name, date and place of birth, tax identification number, place of residence, place of domicile as chosen address for correspondence for the purposes of this selection, telephone number, email address and video conferencing address;
- b) citizenship;
- c) possession of the academic title required for admission, with indication of the date of attainment, of the score reported (*if provided*) and of the University where it was obtained, or the equivalent qualification obtained at a foreign university. (*If the foreign qualification has not already been declared equivalent, the candidate must present the Declaration of Value issued by the Italian diplomatic authorities responsible for the territory, or, forward a simultaneous request for equivalence assessment, attaching the relevant documentation with the procedures referred to the following point 11. In this case the aforementioned title will be evaluated by the commission only for the purposes of the selection procedure*).
- d) the research grant (s) he / she was previously holder;
- e) any academic and professional qualifications held (specialization diplomas and certificates of attendance at post-graduate specialization courses, obtained in Italy or abroad, conducting research activities in public or private institutions with contracts, scholarships or appointments, both in Italy and abroad, etc.) produced according to the paragraph 11 below;
- f) not to incur the cumulative prohibitions and incompatibilities provided by art. 3 of this announcement;
- g) that he/she is not in a relationship of consanguinity or affinity, up to the fourth degree inclusive with the Rector, with conjugacy the Director General or with a member of the Directors Board;
- h) to be/not to be employed by a public administration pursuant to art. 3, paragraph 4, of this announcement;
- i) to promptly communicate any change in their situation in relation to statements made in previous letters as well as the residence or contact details.

8. Candidates with a foreign qualification that has not yet been recognized as equivalent or for which the certification of value has not yet been issued by the Italian diplomatic authorities must follow the application for assessment of equivalence of the degree.

9. Disabled candidates may request the necessary assistance in relation to their disability as well as the possible need for compensatory measures for the completion of the interview, to be documented by means of an appropriate certificate issued by the public health organization responsible for the territory, pursuant to Italian Law 104/1992 and subsequent amendments and additions.

10. The application must include:

- a) the scientific-professional *curriculum*, dated and signed;

- b) the educational and professional qualifications and the publications that the candidate considers to submit to the evaluation;
- c) a copy of the identification document;
- d) a copy of the tax code

11. The qualifications and professional documents referred to the lett. b) of the previous point 10, may be certified according to one of the following methods:

1. In photocopy, with attached a special declaration, signed by the candidate, the notarial deed, pursuant to art. 47 of Presidential Decrees 445/2000 that certifies its conformity to the original;
2. by a declaration signed by the candidate substitute for certification pursuant to art. 46 of the Presidential Decrees 445/2000.

12. The declarations in lieu of certification and affidavit referred to in point 11 above must comply with the models that will be made available to candidates in the computer system for submitting admission applications.

The educational and professional qualifications issued by Italian public administrations may be self-certified, taking care to specify in an analytical and precise manner each useful element for the purpose of evaluating the qualifications and carrying out the necessary checks on the veracity of self-certified data (e.g. date, organizer / client, duration, exams, type of contract, etc.); or presented in a simple photocopy by a declaration in lieu of certification and / or deed of notoriety.

Qualifications obtained abroad (university degree, doctorate or equivalent qualification, graduate school diploma, etc.) must normally be recognized in Italy in accordance with the procedure established by current legislation (Article 38 of Legislative Decrees 165/2001). In the absence of the ministerial recognition of the title, the Declaration of Value issued by the Italian diplomatic authorities competent for the territory must be produced. In the absence of such documentation, the titles can be attested by means of a declaration in lieu of certification or affidavit in the manner indicated to in point 11 above; the attestation must be attached by a legalized Italian translation.

Professional qualifications obtained abroad may be produced in the manner referred to in points 1 and 2 above, must be attached by an Italian translation accompanied by a self declaration of conformity of the translation with respect to the original text, if candidates do not they had a legalized translation.

13. Failure to comply with the formalities required to certify the possession of the qualification entails exclusion in case that the qualification is an "admission requirement", for the other qualifications and professional qualifications the impossibility of being able to be object of rating.

In application of the self-certification rules, the University will check the veracity of the substitutive declarations and self-certifications given by the candidate.

The university administration has the right to request additions and clarifications to the candidate and/or public administrations, pursuant to art. 6 of Law 241/1990 and subsequent amendments and additions.

ART. 5

Selection Commission

1. The candidates are examined by a Selection Commission (hereinafter the Commission), specifically appointed by the Director of the Department of Law on the designation of the Board of the same Department, composed of three professors of the competition academic recruitment field or of the scientific field, with a scientific interest and research topic correlated the project or program of the research program.

In the case of research grants co-financed by public Entity (INFN, INFN, CNR, etc.), the selection boards, in addition to the researchers referred to in the previous paragraph, can be a permanent employee of the Entity, belonging to a qualification for access to which the degree is required.

2. The Commission performs the comparative assessment of candidates on the basis of the *curricula*, the qualifications presented and an interview to evaluate the specific skills required. The work of the Selection Board can be carried out in presence or electronically.

3. The Commission is required to complete its work within 60 days of the notification of the appointment decision.

ART. 6

Evaluation of qualifications and interview

1. The Commission will carry out the comparative assessment of candidates on the basis of the *curricula*, the qualifications presented and an interview to assess the specific competences required, ensuring the publicity of the documents.

The Commission preliminarily determines the evaluation criteria of the candidates, having a maximum score of **100** points, according to the following:

Evaluation of qualifications and publications

a) qualifications (including the PhD and / or, for the sectors considered, the diploma of specialization in the medical area, or equivalent recognized qualification, obtained in Italy or abroad, **only if it is not an admission requirement**) up to a maximum of 6 points

b) attendance to PhD courses, specialized courses, post-graduate courses, followed in Italy or abroad; carrying out a documented research activity in public or private subjects with contracts, scholarships or appointments, both in Italy and abroad, to be attributed also to those who have already obtained the relative title **only if it is not an admission requirement** up to 3 points for each year and in any case up to a maximum of 9 points

c) Publications up to a maximum of 20 points

Interview

up to a maximum of 65 points

The interview is aimed to validate the candidate's ability in relation to the research program referred to in art. 1, as well as knowledge of the English language.

2. The interview can be carried out in presence or electronically at the discretion of the Commission. The interview carried out in presence takes place in public places open to the public.

In the event that the Commission decides to carry out the interview by videoconference, the Selection Commission will adopt technical and operational procedures that allow the interview exam to be conducted in public form, thus allowing remote access to viewing and listening to the session by third parties. At the beginning of the online interview, for identification purposes, candidates must present the same identification document sent to the Commission together with the application.

In this case, any third parties involved will be able to obtain information about the date, time and telematics address related to the “remote” interview on the Department of Law website in the “**IN EVIDENZA**” section at the following <https://www.lex.unict.it/> link.

3. The results of the evaluation of qualifications and publications will be published, at least 20 days before the date of the start of the interview, through publication on the website of the structure concerned, with the value of notification to all interested parties; the same notice will be indicated to the admitted candidates, on the day, time and place or electronic address to which to connect for the interview test. This form of advertising is a notification to all legal effects for which no further communication will be given to the participants in the selection.

4. In order to be eligible for this interview, applicants must be provided with a legal identification document.

5. Failure to present the interview, or the failure to connect by telematics at the appointed time or the late connection, in the event of a videoconference test, will be considered as a waiver of participation in the selection, whatever the cause.
6. At the end of the interview session, the Commission forms the list of candidates examined, with the indication of each vote obtained. This list is posted at the exam site or on the website of the structure concerned in the case of telematic interview.
7. The documents of the examining commission are constituted by the documents of the single meetings.

ART. 7

Formulation and approval of the merit list

1. At the end of the selection procedure, the Commission of selection draws a document containing a detailed report of the proceedings, the assessments of the qualifications, the curriculum vitae and the assessment of the interview sustained by each candidate, as well as the reasons for possible exclusions from the selection. The Commission formulates the list of candidates considered suitable and who have achieved a total score of at least **55 points**.
2. The merit ranking is formed in descending order, according to the overall scores reported by each candidate. With the same merit the candidate with a minor age is preferred.
3. The Administration, with a rectoral decree, having confirmed the regularity of the procedure, issues the final ranking list that will be published online, on the official Register of the University of Catania, available on the University website at <http://ws1.unict.it/albo/>, as well as in the dedicated section "Calls and competitions".
The electronic publication on the Official Notice Board has the value of notification to all intents and purposes; from the date of such publication the terms for the lodging of appeals start to run.
4. Placement in the merit ranking, as a suitable candidate, does not constitute a qualification for subsequent selective tests provided by the University Regulations for the awarding of research grants.
5. The list is valid for 120 days from the date of the rectoral decree issued by the same. Within the aforementioned term, the research grant can be awarded to the candidate who is eligible according to the ranking order, in the case of renunciation of the researcher or for non-acceptance within the established period.

ART. 8

Contract stipulation

1. The signing of the contract with the winner of the selection is subject to the verification of possession of the requirements prescribed for admission to the selection and of the other cultural and professional qualifications declared/presented. The Administration carries out appropriate verifications before the conclusion of the contract and throughout its duration, including any renewals, as well as to request further documentation regarding the continuation of the conditions of compatibility and absence of cumulation arranged in the previous art. 3. If these controls reveal the non-veracity of the content of the declarations or the non-fulfillment of the requirements for the assignment of the grant, will lose the benefits related to the rectoral provision issued will result or the contract will be declared terminated by right.
2. The winner who, without justified reason, does not appear for the signing of the contract within the terms communicated by the university administration, will lose the right to the research grant; in this case, the administration is entitled to assign the grant to another candidate, according to the descending order of the ranking.
3. The contract, signed by the Director General or his delegate, regulates the activity of research collaboration and must contain, in addition to the indication of the name of the scientific director, among other details:

- the title of the research, the title of the research program, the competition academic recruitment field and the related scientific field;
- the description of the research activity to be carried out;
- the duration of the contract and the possibility of renewal;
- the total amount of the research grant and the method of delivery;
- the methods of monitoring and evaluating the activity carried out.

4. Any variation of the start date are allowed only for documented reasons of health, pregnancy, and possible delays in obtaining the necessary authorizations from non-EU citizens. In such hypotheses, the administration, after hearing the scientific director, will define the start time.

5. For the entire duration of the contract to research grant is to consider the application of art. 3 of this announcement.

6. The researcher may carry out a limited activity of self-employment or occasional collaboration with persons outside the University, subject to the authorization of the scientific director, provided that this activity is declared, by the structure where it operates, compatible with the research activity to which the same is required and does not involve a conflict of interest with the specific activity carried out and prejudice to other research activities of the structure and to the University.

7. The researcher may also perform teaching assignments at the University of Catania in accordance with the Regulations for assignments and contracts for educational needs, also supplementary, pursuant to Law 240/2010, as well as a teaching activity in a) supplementary and support; b) tutoring; in accordance with the University regulations, within the limits and with the methods established therein, and always on condition of compatibility with the research activity carried out by the researcher without conflicts of interest.

8. The researcher begins to carry out the research collaboration activity, as a rule, from the date of signing the contract.

9. The contract does not constitute a subordinate employment relationship and does not give access to some specific position to the University of Catania

10. The forfeiture of the research grant is arranged by the Rector's Decree.

ART. 9

Duration, suspension, interruption, renewal and withdrawal of the contract

1. The contract of the research grant has a duration of **1 (one) year, renewable**.

2. During the period of validity of the contract, the activity may be suspended for serious illness or serious family reasons, or for abstention linked to parental leave. The periods of suspension, with the exception of the mandatory maternity leave, can be recovered at the end of the natural expiration of the contract, if properly documented and prior authorization from the referent teacher, in any case in compliance with the limitations and terms that may be imposed by the available funding. It does not constitute suspension and, consequently, a total absence period of no more than thirty non-consecutive working days must not be recovered.

3. Pursuant to art. 10, paragraph 2, of the aforementioned University regulations, the interruption can not exceed three months, under penalty of termination of contract law.

4. The Administration is entitled to renew the contract exclusively for the continuation of the project or research program in which the grant was awarded. The renewal is subject to confirmation by the Council of the department concerned of the need for the continuation of the research activity and the financial coverage for the renewal. The allowance can be renewed for a minimum duration of one year; for justified needs, the minimum duration of the last renewal may be half-yearly.

The renewal is ordered by the rector's decrees, within the expiration of the contract in progress, subject to verification of the maintenance by the researcher of the requisites established by the regulations and by the University regulations on the matter. In case of renewal the art. 22 of law 240/2010, as amended by art. 6, paragraph 2 bis, of the D.L. 192/2014, converted from L. 11/2015, as well as the specific provisions of the University Regulations for the awarding of research grants, to which reference should be made.

5. The researcher may withdraw from the contract giving at least 30 days' notice. In the event of failure to give notice, the Administration shall retain the amount due to the remuneration due for the period of notice not given.

ART. 10

Emoluments, tax and social security treatment, insurance coverage

1. The annual amount of the grant is set at € 19,367.00, gross and net of charges to be paid by the administration. The aforementioned amount will be given to the beneficiary in monthly installments.
2. Research grants apply in the areas of tax, social security and compulsory leave for maternity, the provisions referred to in art. 22, paragraph 6, of the law 240/2010.
3. The University of Catania provides insurance coverage against accidents and civil liability.

ART. 11

Evaluation of research activity

1. The granting involves carrying out the research activity described in the contract and it is possible to the structures and equipment of the reference structure.
2. The research activity can be carried out partly at external facilities, only after expressing it authorization of the referent teacher.
3. At the conclusion of the contract, the researcher is required to present a report on the activities carried out and on the results achieved.

ART. 12

Termination of the contractual relationship

1. The contractual relationship established between the University and the researcher is finished, without obligation notice in the following cases:
 - a) unjustified failure to start the research activity;
 - b) violation of the incompatibility regime provided for by the current regulation concerning the granting for the conduct of research activities;
 - c) unjustified interruption of the research activity for a period exceeding three months.

ART. 13

Responsible for the administrative procedure

1. According to the Law n. 241/1990, art. 5, and subsequent modifications and additions, the person in charge of the selection procedure referred to in this announcement is Laura Porto- Research Office - Via Fragalà, n. 10 - 95131 Catania – email: ac.ari@unict.it - (telephone 095 4787413).

ART. 14

Personal data processing

1. Pursuant to art. 13 of EU Regulation 2016/679 "General Data Protection Regulation (GDPR)", the University will process personal data within the scope of its institutional purposes exclusively for the

performance of the present selection procedure (Article 6, paragraph 1, letter e), art. 9 paragraph 2, letter g) art.10 of the GDPR).

2. The Data Controller is the University of Catania, Piazza Università n. 2, 95131 Catania, email: protocollo@pec.unict.it .The contact details of the data protection officer are: email rpd@unict.it PEC rpd@pec.unict.it

3. The processing of personal data will be carried out by paper and / or computerized means only by personnel authorized to process the data in relation to the tasks assigned and in compliance with the principles of lawfulness, fairness, transparency, adequacy, relevance and necessity. The data may be communicated to the Ministry of Education, University and Research (MIUR), to the National Agency for the Evaluation of the University System and Research (ANVUR) and to any other public and private entities in execution of legal obligations as well as to any external financiers of the scholarships and/or fellowships in compliance with the related contractual obligations.

Pursuant to the decree law n.33/2013 the winner's curriculum vitae will be published on the university website at: "<https://www.unict.it/bandi/ricerca-e-trasferimento-tecnologico/assegni-di-ricerca-tipo-b>"

4. The data collected will not be transferred to non EU countries. The provision of personal data is essential for the present procedure and failure to provide it precludes participation in the procedure itself. The data will be kept for the period necessary for carrying out the procedure and for the fulfillment of all legal obligations. At any time the rights referred to in articles 15 and following of the GDPR and, in particular, access to personal data, rectification, integration, erasure, restriction and the right to object to the processing. This is without prejudice to the right to lodge a complaint with the supervisory authority for the protection of personal data pursuant to art. 77 of the GDPR.

ART. 15

Referral procedures and publication

1. This announcement and all related documents will be made public via a publication on the official University Notice Board, available on the University website: www.unict.it. Further publication of the announcement is made on the official website of the MIUR and the European Union.

2. For any matters not provided in the present call for applications, the provisions of the current legislation on the subject and the Regulations for the awarding of research grants.

3. The competent court of appeal is the Regional Administrative Court - Sec. of Catania.