



UNIVERSITÀ DEGLI STUDI DI BERGAMO

SERVIZI AMMINISTRATIVI GENERALI SELEZIONI E GESTIONE GIURIDICA

Rep. no. 412/2016
Decree protocol no. 88383/VII/1

PUBLIC SELECTION PROCEDURE FOR THE RECRUITMENT OF NO. 1 I LEVEL PROFESSOR BY CALL AS PER S. 18, PARAS 1, OF LAW NO. 240 OF 30.12.2010, FOR THE ACADEMIC RECRUITMENT FIELD 12/D2 – TAX LAW ACADEMIC DISCIPLINE IUS/12 – TAX LAW AT THE DEPARTMENT OF LAW OF THE UNIVERSITA' DEGLI STUDI DI BERGAMO.

THE RECTOR

HAVING CONSIDERED Law 7.8.1990, no. 241 as amended and supplemented;
HAVING CONSIDERED D.P.R. 28.12.2000, no. 445 "Consolidating act on legislative and regulatory dispositions in terms of administrative documents" as amended and supplemented;
HAVING CONSIDERED D.Lgs. 30.3.2001, no. 165 as amended and supplemented;
HAVING CONSIDERED D.Lgs. 30.6.2003 no. 196 "Code on the protection of personal data" as amended and supplemented;
HAVING CONSIDERED Law 15.4.2004, no. 106 containing "Norms relating to the legal safekeeping of documents with cultural interest destined to public use";
HAVING CONSIDERED D.P.R. 3.5.2006, no. 252 "Regulations relating to the legal safekeeping of documents with cultural interest destined to public use";
HAVING CONSIDERED D.Lgs. 11.4.2006, no. 198 rules in terms of equal opportunities for men and women;
HAVING CONSIDERED Law 30.12.2010, no. 240 regulating "Norms in terms of organization of universities, of academic personnel and their recruitment, as well as mandate to the Government to subsidize quality and efficiency of academic systems";
HAVING CONSIDERED Law 12.11.2011, no. 183 (Financial Act 2012) and, especially, its s. 15 holding instructions in terms of certifications and sworn declarations/affidavit;
HAVING CONSIDERED The Athenaeum's Ethic Code published with Rectoral Decree protocol no. 14405/l/3 of 19.7.2011;
HAVING CONSIDERED D.M. 4.8.2011, no. 344 concerning "Disciplinary criteria, on the side of Athenaeums, for the evaluation of fixed-term researchers holding national scientific habilitation, for the purpose of calls for the role of associated professor";
HAVING CONSIDERED Law 23.11.2012, no. 215 containing provisions in terms of equal opportunities in the composition of contest commissions at public bodies;
HAVING CONSIDERED D.L. 9.2.2012, no. 5 "Urgent dispositions in matter of simplification and development" later converted with amendments by Law 4.4.2012, no. 35;
HAVING CONSIDERED D.Lgs. 29.3.2012, no. 49 instructing the discipline for the organization, the monitoring and the evaluation of budgetary policies and recruitments at Athenaeums;
HAVING CONSIDERED the Athenaeum's Regulations determining the procedures for comparative evaluations in calling I and II level professors in accordance with Law 240/2010 dispositions, published with Rectoral decree Rep. 505 of 6.11.2012 and amended by R.D Rep. no. 706/2014 of 15.12.2014;
HAVING CONSIDERED D.M. 30.10.2015, no. 855 "Redefinition of group of academic recruitment fields and academic recruitment fields";
HAVING CONSIDERED the Statute of the Università degli Studi di Bergamo;
HAVING CONSIDERED current legislation regulating the legal and economical status of academic and research staff at Universities;
HAVING CONSIDERED the request for the covering of one I level university professor position deliberated by the Department of Law on their 15.3.2016 session;
HAVING ACKNOWLEDGED that, with decision of the Board of Governors of 22.3.2016, upon favourable opinion expressed by the Academic Senate on its 21.3.2016 session, the planning of the position requested by the Department was approved and the issuance of an announcement for the recruitment by call, in compliance with s. 18, paras 1, of Law 30.12.2010, no. 240 was authorized;
HAVING ASCERTAINED the funding thereof;



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HEREBY DECREES

Section 1

Announcement of the selection procedure

The public selection procedure is released for the recruitment by call, in compliance with s. 18, paras 1, of Law 30.12.2010, no. 240 and with current Athenaeum Regulations, regarding the following position of I level Professor at the Università degli Studi di Bergamo:

➤ **DEPARTMENT OF MANAGEMENT, ECONOMICS AND QUANTITATIVE METHODS**

Vacancies: no. 1

Group of academic recruitment fields: 12/D – Administrative and tax law

Academic recruitment field: 12/D2 – Tax law

Academic discipline: IUS/12 – Tax law

Elements of didactic and scientific qualification:

- **Didactic qualification:** The required profile falls within the sector that includes scientific and teaching activities concerning domestic, international and European tax law. In particular, besides the traditional tax law course for the Master's degree in Law, specific teaching competence is required related to the international profiles of taxation – regulated by both domestic and international law –, European Union law – with particular attention to direct taxation – and comparative law. Consolidated teaching experience in English is also required, in order to cover the International and EU Tax Law courses taught in English within the internationalization process set up by the Department.
- **Scientific qualification:** The scientific profile required is addressed, in particular, to the areas of international and European tax law and to the fiscal and tax autonomy of Regions and local Entities. As to the former, an in-depth knowledge of the foundations of international tax law is required, as well as the tax phenomenon within European Union law, with particular attention to direct taxation.
As to the fiscal and tax autonomy of Regions and local Entities, contributions related to the constitutional and comparative dimensions of the phenomenon are of particular interest, as well as the relevant applicative profiles.

Specific functions required: with reference to the teaching tasks, specific competence concerning the English courses is required for involvement in the internationalization process of the teaching activity set up by the Department (concerning the course of International and EU Tax Law in particular).

As far as the scientific activity is concerned, preference will be given to the proven capacity to promote contacts, relationships and set up scientific projects with International Universities and non-University Institutions, also as part of the doctoral education.

Location: Bergamo

Maximum number of publications: 10

Language Expertise Scrutiny: the applicant's knowledge of English will be assessed; for foreign applicants will be assessed the knowledge of Italian Language.

Section 2

Requirements for attending the selection

The following subjects will be admitted to the selection procedure:

- a) candidates who achieved a national scientific habilitation, in compliance with s. 16 of Law 240/2010 for the same examination sector or otherwise one of the examination sectors comprised in the same academic field;
- b) candidates who achieved a I level university professor habilitation, in accordance with Law no. 210/1998, limited to the validity period of the latter;
- c) professors in service at other Athenaeums at the same level of the announced selection;
- d) scholars permanently engaged abroad in university research or teaching activities having equal level as the one required by the announcement, based on the correlation tables defined by the Ministry (D.M. no. 236 of 2.5.2011).

The following subject will not be admitted to the selection procedure:

- those who are excluded from enjoying civil and political rights;



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- those who were removed or discharged from office by any Public Body for insufficient yield, or were dismissed from any other public engagement, in accordance with s. 127 para d) of D.P.R. 10.1.1957, no. 3;
- candidates having any relationship or kinship, up to and including three times removed relatives, either with a professor belonging to the Department issuing the call or with the Rector, the Director General and any member of the Board of Directors at the Athenaeum.

The requirements needed to obtain admission must be owned up to the deadline of the application submission period. This Administration guarantees parity and equal opportunities to both men and women for access and treatment on the job.

Section 3

Disqualification from selection

The following reasons cause disqualification:

- failure to sign the application form;
- deficiency of admission requirements as per s. 2;
- failure to submit the application and the publications within the established deadline;
- sending a number of publications higher than the requested number.

The candidates may be admitted subject to verification in case of supplementary investigation requirements; in this case, they are asked to regularize their application within the terms peremptorily assigned.

The Administration may arrange, at any moment, the exclusion of candidates lacking one of the requirements needed for this announcement; the exclusion will be declared by rectoral decree and delivered to the person concerned by registered mail with return receipt or equivalent.

Section 4

Application procedure and submission deadline

In order to take part to the selection procedure, the candidate must present an application on unstamped paper according to the scheme attached to this announcement within the peremptory time limit of 30 days, starting from the day following the publication of the notice regarding this announcement in the Gazzetta Ufficiale. In case such date falls on a public holiday, the due date is postponed to the first working day thereafter.

The application, duly signed, must be addressed to the Rector in a sealed envelope and delivered in one of the following ways:

- delivery by hand at the office of Direzione e Affari Generali (Direction General Affairs) in via dei Caniana, no. 2 (1st floor) during the following days and hours: Monday to Friday from 9 to 12 am (the campuses will be closed 6 to 15 August 2016);
- delivery by registered mail with signed return receipt or equivalent sent to the Università degli Studi di Bergamo - Unità organizzativa Selezioni e gestione giuridica (O.U. Selections and Legal Management) - Via dei Caniana, no. 2, 24127 Bergamo;
- delivery by means of certified electronic mail (PEC) to the address protocollo@unibg.legalmail.it, sending -in Pdf format- the application and all related attachments along with an identification document (quoting "*Application for I level professor selection procedure*" in the subject, indicating the examination sector, the scientific discipline sector and the candidate's name). The application must originate from another PEC address, exclusively. It should be noted that the transmission of the certified electronic mail message is documented by the receipt of acceptance and the receipt of occurred delivery coming from the mail provider, as provided by s. 6 of D.P.R. 11.02.2005, no. 68 (the system allows the exchange of messages having a total maximum size of 50 MB; it is possible to send or receive messages with attachments up to 37 MB in size).

In order to abide by the deadline, the following will attest reception: the entry protocol number for applications delivered by hand, the post office date-stamp in case of applications sent by return mail and the message's forwarding date for applications sent by PEC electronic mail.

The applications will not be considered if sent beyond the deadline established by this announcement, or if sent by means of non-certified electronic mail addresses or, anyway, in case of doubts existing about the identity of the sender who forwarded the application by PEC e-mail.



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The wording "Application for I level professor selection procedure" followed by the indication of the examination sector, the scientific discipline sector and the candidate's name must be written on the envelope containing the application and on all related attachments and publications.

Section 5 Application form

In the application form, to be completed using the sample form attached to this announcement (cf. Annex A), which is also available at the web address <http://www.unibg.it> under the *Concorsi e selezioni (Announcements & Selections)* section, the candidate must declare his first and last names, date and place of birth, tax code and address of residence; a mailing address, elected for the purpose of the application must also be mentioned, along with a phone contact and an electronic mail address, eventually PEC.

The candidate, under his own responsibility and in accordance with the dispositions of D.P.R. 445/2000 as amended and supplemented, must also declare that he/she:

- a) holds an Italian citizenship or the citizenship of another member State in the European Union or else is a relative of a citizen belonging to one of the member States of the European Union who, while being a citizen of a member State, holds a residence permit or a permanent residence permit or else is a citizen of third Countries and holds an EU long-term residence permit or else holds a refugee status or else holds a subsidiary protection status;
- b) for Italian citizens: is listed in election rolls, specifying the municipality or eventually indicating the reasons why he is not listed or why he was removed from them; for foreign citizens (citizens of the European Union member States, or their families or citizens of third Countries as shown in the preceding letter) enjoys civil and political rights in the Country of citizenship or origin or else the reasons why he/she cannot enjoy them;
- c) enjoys civil and political rights;
- d) meets physical fitness requirements needed for the employment referred to by the selection;
- e) is not excluded from active political electorate;
- f) was not removed or discharged from office by any Public Bodies on the basis of persistently insufficient yield, that is, was not dismissed from any public employment, as provided by s. 127, letter d) of the Presidential Decree (D.P.R.) 10.01.1957, no. 3;
- g) has not been found guilty of criminal offences and does not have any pending criminal proceedings or else lists such convictions indicating the details of all related judgements and any pending criminal proceedings;
- h) his position in terms of compulsory military service, only for Italian male citizens born within 1985.

In the application form, the candidate will also specifically indicate:

- a) to belong to one of the following categories:
 - Candidate holds a national scientific habilitation as per s. 16 of Law 240/2010 for the sector of examination included in the same academic field and for the role specified by the procedure;
 - Candidate achieved habilitation for I level university associate professorship, in compliance with Law no. 210/1998 and limited to the validity of the latter;
 - Professors already holding positions in other Athenaeum at the same level as the one offered by this selection announcement;
 - Scholars permanently engaged abroad in research or education activities at university level, thereby holding a position of a corresponding level to the one offered by this announcement, based on the correlation tables defined by the Ministry (D.M. no. 236 dated 2.5.2011).
- b) does not have any relationship or kinship, up to and including three times removed relatives, either with any professor belonging to the Department issuing the call or with the Rector, the Director General and any member of the Board of Directors at this University.

Any address changes must be promptly reported to the Selection Office and Legal Office.

Candidates with non-Italian citizenships shall also have to declare to possess an adequate knowledge of the Italian language.

The following must be attached to the application form:

1. photocopy of a valid identification document;
2. *curriculum vitae* describing educational and scientific activity, dated and signed;



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3. personal sworn declaration, as per Decree D.P.R. 445/2000 (cf. Annex C), certifying full mastery of anything reported in the *curriculum vitae*;
4. numbered list, dated and signed, of all produced scientific publications (Annex B);
5. publications and works that the candidate wishes to assert to the purpose of the procedure, numbered in progressive order matching the relating numbered list; copies or digital form files of the publications must be accompanied by an affidavit (cf. Annex D);
6. any independent-opinion cover letter (maximum three) signed by italian or foreign experts, external to the Università degli Studi di Bergamo, about the scientific activity of the candidate (copies or digital form files of the letters must be accompanied by an affidavit, cf. Annex D).

The University Administration assumes no responsibility in case the addressee is unreachable or unavailable or in case of dispersion of notices caused by inaccurate indication of the mailing address on the candidate side or on cases of missed or late notice of changes in the mailing address mentioned in the application. Furthermore, the Administration cannot be held responsible for missed or late deliveries of notices related to the selection on grounds that are not attributable to the Administration itself, such as post or telegraph mishandlings, third-party faulty behaviour, fortuitous or force majeure events

The Administration reserves the right to proceed with suitable checks on the veracity of the contents shown in sworn declarations, as ruled by D.P.R. 445/2000.

We inform you that, as of 1st January 2012 in accordance with the dispositions of Law 183/2011, it is forbidden for public bodies and for public service overseers to request the exhibition or the submission of certificates issued by other public bodies in matters of personal status, features and facts. Therefore, the Athenaeum may not accept, nor request, any certificate in replacement of sworn declarations and affidavits, which must be submitted in substitution of such certificates (sample forms are available in Annexes C and D of this announcement).

The certificates issued by the bodies in charge of the foreign applicant's Country must be compliant with current regulations of that Country and, also, must be sworn before and certified by the italian consulate in charge.

A translation into Italian must be attached to acts and documentation that are issued in foreign languages, after certification by an italian diplomatic or consular delegation.

Making reference to documents or publications previously surrendered to this or to other administrations or making reference to any documentation attached to applications for other selections is not allowed.

Section 6 Publications

The scientific publications that the candidate wishes to enforce, for this purposes of the comparative procedure, numbered in progressive order in accordance with the related list (c.f. annex B), must be sent along with the application within the peremptory deadline fixed by s. 4. The candidate must specify which publications shown in the *curriculum vitae* should be considered by the Commission for the purposes of the procedure, not exceeding the maximum number established by the announcement.

Any work published after 1.1.1990 must be compulsorily produced in electronic format (PDF format on a non-modifiable CD-ROM followed by a declaration stating that the contents are a certified copy of the originals - c.f. annex D) or else, unless the candidate declares proven impossibility, it will be possible to submit the original work or a copy of it (certified by means of a sworn declaration as per current laws).

The publication list must match the publications supplied to the purposes of the procedure.

Only publications and texts that are accepted for publication in accordance with current Laws are considered appreciable, as well as essays included in collectanea and articles issued in journals, either printed or in electronic form, with the exception of internal notes and departmental reports.

The date and place of publication or, alternatively, an ISBN code or equivalent must appear for works printed abroad.

All works printed in Italy up to 1st September 2006 must meet the requirements provided by the Royal Lieutenant Legislative Decree of 31 August 1945 no. 660; as of 2nd September 2006 the requirements of Law 106/2006 and of D.P.R. 252/2006 must be met. The fulfilling of the above obligations must be certified by suitable documentation attached to the list of publications or by a sworn declaration issued by the candidate under his own responsibility as ruled by D.P.R. no. 445/2000.



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Publications must be submitted in their original language form and translated into one of the following languages: Italian, English, French, German or Spanish. The translated texts can be supplied in typewritten form along with the printed text in the original language.

For comparative evaluation procedures referring to linguistic subjects, the submission of publications will be accepted in the original language or in one of the languages for which the announcement is made, even if different from those shown in the preceding paragraph.

Section 7

Commission of Evaluation

For the vacancy offered by the contest, within two months from the deadline fixed for the submission of applications, the Rector appoints the Commission of Evaluation upon designation of the pertinent Department Council.

The composition of the Commission is made official when published on the website of the Athenaeum of the rectoral decree designating the Commission. Candidates may elect to decline any of the commissioners within ten days from the date of publication.

The Commission is formed by three to five I level full professors or equivalent role belonging to the same examination sector or academic field. The majority of the Commission components must be formed by subjects that are external to the Università degli Studi di Bergamo, to be found among lecturers with proven national and/or international recognition or having scientific prestige, belonging to other Italian or foreign Athenaeums. The determination of the actual number of commissioners is left to the independent decision of the advocating Department, depending on the specificity of the discipline.

The designation of professors coming from foreign universities is subject to the Department Council's attestation in terms of qualification equivalence to the Italian academic rank for professors and the activity of the chosen must be attributable to the examination sector of the procedure.

The Commission elects a President and a Secretary among its Members.

The Commission operates in a collegial way, acquiring its own absolute majority decisions and may avail itself of telecommunication devices.

Professors who received a negative appraisal may not be part of the Commission, as provided by s. 6, para 7 of Law no. 240/2010.

Professors engaged in habilitation Commissions are excluded as per s. 16, para 3 letter l), of Law 240/2010, as well as anyone else being incompatible with the designation as provided by current Laws.

Section 8

Selective procedure processing method

The Commission, upon its first assembly, after each member about declares the lack of incompatibility causes for his nomination and the lack of any conflicts of interest thereabout, foreordains the evaluation criteria for each *curriculum vitae*, scientific publications and research and teaching activities.

Such criteria shall have to be established in respect of internationally renowned quality standards, taking into account the guidelines established by D.M. 4.8.2011, no. 344 as well as any teaching and scientific qualification elements required by the Department and considered to be necessary for covering the position.

The Commission may attend its first assembly using telecommunication devices after notification received by the Rector.

The adopted criteria will be rendered public by publishing them on the website's special section "*Concorsi e selezioni*" (Announcements and contests); after that, the Commission may proceed with its work.

The Commission states a motivated judgement on the *curriculum vitae*, on the scientific publications and on the teaching and research activity of each candidate; should there be a multiplicity of candidates, the evaluation procedure shall be executed with modalities that guarantee their comparison.

The Commission, at the end of their work, formulates a merit ranking and indicates the winner following the decision reached by the majority of the members, by selecting the best-qualified candidate qualified for the teaching and the scientific functions recalled by the announcement.



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Section 9

Works of the Commission

The Commission completes its works within four months since the Rector's decree of appointment.

The Rector may extend, only once and for not more than two months, the deadline for the completion of the selection on the grounds of proven reasons pointed out by the President of the Commission.

If, after the deadline, the resulting acts are not produced, the Rector will proceed to dismiss the Commission and will nominate a new one in replacement.

Section 10

Verification of act regularity

The acts surrendered by the Commission are approved with rectoral decree within thirty days from delivery to the office in charge.

Should the Rector observe any irregularity in the acts relating to the procedure, he will return them to the Commission with a motivated provision, fixing a deadline for supplementary investigation.

The acts, that is the final recapitulatory report of the works and the collegial judgements will be published on the Athenaeum's website.

Section 11

Call of the selected candidate

Once the procedure is complete, the Department Council proposes the selected candidate's call within 60 days from act approval.

The Department's proposal resolution is adopted according to the methods described in s. 12, paras 2, 3 and 4 of Athenaeum Regulations, ruling procedures for the call of I and II level professors in compliance with the provisions of Law 240/2010.

Section 12

Statutory rights, duties, compensation and welfare treatment

The statutory rights and duties of the professor are those provided by current law in terms of teaching staff legal status, and those contained in the current Ethic Code.

Compensation and welfare treatment are the ones owed to I level professors as provided by the laws regulating this subject.

Section 13

Handling of personal data

The data supplied by the candidates with their application will be collected by the University offices in charge and treated exclusively for the purposes of this procedure, as ruled by the Legislative 30 June 2003, no.196 "Code in terms of personal data protection".

Section 14

Return of documents and publications

The return of publications deposited at the *U.O. Selezioni e gestione giuridica* (O.U. Selections and Legal Matters), Via Dei Caniana, 2 - 24127 Bergamo will take place, upon candidate's request, after the terms for contingent rights of appeal have elapsed, except for cases where controversies are in place.

The candidate (or any other subject holding his mandate) may arrange, by appointment, the collection of publications at the appointed offices of this Administration.

After six months from rectoral decree approving the procedure's acts, this Administration will no longer be responsible for the conservation or restitution of the documents deposited at its offices.

The publications belonging to the selected winners will be deposited at our *Dipartimento di afferenza (Pertainment Department)*.



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Section 15 Advertisement

This announcement is published in the Gazzetta Ufficiale IV Special Series - Contests and exams, on the MIUR and European Union websites as per s. 18, para 1 letter a) of Law 240/2010 in form of notice and in the Official Register of the University of Bergamo.

The full contest announcement and any related forms will be published online at the University website <http://www.unibg.it> in the special section "Concorsi e selezioni" (*Announcements and Selections*).

Further information may be obtained from our Servizi Amministrativi Generali (General Administration Services) - Unità organizzativa Selezioni e gestione giuridica (O.U. Selections and Legal Matters), Via dei Caniana, 2 - 24127 Bergamo, e-mail selezionipersonale@unibg.it - telephone 035 2052 876, fax 035 2052 862.

Section 16 Manager of the procedure

The person in charge for the selection procedure in this announcement is Dr. William Del Re, Dirigente Responsabile dei Servizi Amministrativi Generali (Director General Administration Services), Via dei Caniana, 2 - 24127 Bergamo, telephone 035 2052 876 - fax 035 2052 862, electronic mail address: selezionipersonale@unibg.it.

Section 17 Final provisions

Anything not explicitly provided by this announcement is ruled by Law 240/2010 as amended and supplemented and by University Regulations, in relation to procedure disciplines for calls of I and II level professors, as provided by the above-mentioned Law or by any other norm on the subject.

Bergamo, 01.08.2016

The Rector
(Prof. Remo Morzenti Pellegrini)
Signed by Remo Morzenti Pellegrini