PH.D IN EUROPEAN TAX LAW

Sections “Mandatory documents to be enclosed to the online application” and “Positions and scholarships” revised on 30/08/2013

Section “Positions and scholarship” revised on 17/09/2013

Coordinator
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Website
http://www.seast.org

Academic Year
2013/2014

Duration
3 years

Programme start date
01/01/2014

Programme held in
Italian - English - French - Spanish

Main Department
Department of Legal Studies

Associated Unibo Structures
European School of Advanced Fiscal Studies (Scuola Europea di Alti Studi Tributari)

Partner Institutions

- Università "Robert Schuman" de Strasbourg
  Faculté de Droit et des Sciences Sociales - Centre de recherches administratives et fiscales - France

- Universidad "Pablo de Olavide" de Sevilla
  Departamento de Derecho Financiero y Tributario - Spain

- Universidad de Valencia
  Departamento de Derecho Financiero y Tributario - Spain

- Universidad de Valladolid
  Departamento de Derecho Publico - Area de Derecho Financiero y Tributario - Spain

- Universidad de "Castilla-La Mancha"
  Departamento de Derecho Publico y de la Empresa - Centro Internacional de Estudios Fiscales - Spain

- Universidad de Santiago de Compostela
  Departamento de Derecho Publico Especial - Spain

- Université de Bourgogne
  Faculté de Droit et des Sciences Sociales - Centre de Recherches Fiscales - France

- Universiteit van Tilburg
  Fiscaal Instituut Tilburg - Nederlands

- Agenzia delle Entrate - Scuola Superiore Economia e finanze
  Ente Pubblico non economico - Italy

Research topics
- Comparison of European Tax Legal Systems
- Tax Harmonization in the EU
- EU Principles and Tax Common Principles in National Taxation Systems
- EU Principles and Standardization of Tax Legislation
- Economic Integration and Fiscal Integration

Requirements and admission procedures

An Italian university degree (laurea specialistica/magistrale - 3+2 years) or pre-reform degree (vecchio ordinamento - 4 years) or an equivalent degree obtained abroad. Also applicants whose degree will be awarded no later than December 31, 2013 can participate to the selection procedures.

Assessment of qualifications and research project Oral examination

Applicants residing abroad, who cannot be present on the day of the oral examination, may request to carry out the oral examination from remote, using IP-based video-conference services (such as Skype). In this case, at the time of application for admission, applicants should indicate the choice of this mode for the oral examination and indicate a valid address/contact.

The request must be authorized by the Admission Board upon verification of the conditions needed to ensure the proper conduct of the test (via a trustee, who will verify the applicant’s identity and will be staying on the applicant’s site during the exam).

The applicant, during the day and the time of the oral examination, shall take contact with the Admission Board by means of the Skype account s.e.a.s.t. (Scuola Europea di Alti Studi Tributari) and he/she shall assure his/her availability at the Skype account specified in the application form, from the time which will be decided to carry out the oral examination and for the following 6 hours.

If the Admission Board is not able to contact the applicant because he/she does not result available for more than two times, he/she will be definitely considered as absent to the oral examination. At its own indisputable discretion, the Admission Board may allow foreign candidates, residents in States of a different time zone (with more than a six-hour difference with respect to Italy), to take the oral examination via Skype on a different day or at a different time than that originally determined, provided that this time does not precede the board’s evaluation of the candidate’s qualifications and research projects, and does not occur after the day originally set for the oral examination.

In this case, ways and times for the oral examination shall be previously agreed, by means of e-mails, with the PhD programme Coordinator and, anyway, shall be submitted to the unchallengeable approval by the Admission Board.

Mandatory documents to be enclosed with the online application (failure to comply with such requirements will result in the exclusion from the competition)

1. CV
2. copy of Bachelor’s and Master’s degree, list of exams taken with grades and final mark (in Italian or English)
3. only for those who do not hold a Master’s degree when submitting the application: copy of the exams taken with grades

For documents listed at points 2. and 3., please note that:
- for degrees obtained in Italian Universities: upload a SIGNED self-declaration;
- for degrees obtained in non-EU Countries: upload the degree certificate issued by the relevant University;
- for degrees obtained in EU Countries (except Italy): you can either upload a SIGNED self-declaration or the degree certificate issued by the relevant University, translated in Italian or English;
- all documents must contain the following information: personal data, name of the University, degree name, final score, transcript (see art. 2 of the call).
4. Research project that the applicant would conduct during the PhD programme (minimum 5 maximum 20 pages: 1 page corresponds to 1.800 characters, dimension 12); the research project must deal with one or more of the following topics: EU tax law; Comparative tax
5. Degree thesis (laurea specialistica o magistrale) if the thesis is on tax law or other subjects connected to tax law (equivalent university degree obtained in a foreign university can be evaluated); for graduands, draft of the degree thesis approved by the Supervisor
6. Candidates applying for INPS scholarship must enclose mandatorily a signed statement concerning their status of Italian public sector retired/employees' sons or orphans.

Other documents to be enclosed, if available
- University Master's degree of first or second level, or degree of University post-graduate specialization courses, or degree of post-graduate specialization in tax law or connected subjects (equivalent qualifications/titles obtained in a foreign university can be evaluated)
- Publications dealing with tax law (research monographs and papers) (max 4)

Agenda

<table>
<thead>
<tr>
<th>Description</th>
<th>When</th>
<th>Where</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oral examination</td>
<td>16/11/2013</td>
<td>Scuola Europea di Alti Studi Tributari - Via Guerrazzi n. 20, 2° floor - 40125, Bologna</td>
<td>8.30 a.m.</td>
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Assessment Criteria

Total score: 100/100

1. Assessment of qualifications and research project
   - minimum score required for the admission to the oral exam: 30
   - maximum score: 50
Score is assigned as follows:

   **ASSESSMENT OF QUALIFICATIONS** (maximum score: 8 points)
   - evaluation of the final grade, if greater than or equal to 110/110 (for applicants who have a university degree at the time of submission of the application) or evaluation of the mean vote exams, if greater than or equal to 30 (in the case of candidates not owing the degree at the time of submission of the application): max 2 points
   - degree thesis: max 1 point
   - University Master's degree of first or second level, or degree of University post-graduate specialization courses, or degree of post-graduate specialization: max 3 points
   - publications: max 4 points

The Admission Board previously fixes the maximum score attributable to any filed qualification, that will be not lower than 0,25 and not higher than 1 point. If the total score assigned to an applicant during the assessment of qualifications is higher than 8/8, it will be considered equal to 8/8.

   **EVAlUATION OF RESEARCH PROJECT** (maximum score: 50 points)

The evaluation of the research project will be based on the following criteria and points:
   - originality and relevance: max 8 points
   - adequacy of knowledge of the state of the art and level of scientific investigation of national and international bibliography: max 12 points
   - ability to critically analyze and scientifically set the discussion of issues and problems identified in the research, clarity of presentation and argumentation skills: max 12 points
   - adequacy of the methodology adopted, with respect to the subject of the project and to the main emerging issues: max 10 points
   - degree of innovativeness and scientific impact of the research's results: max 8 points

   **If the total score assigned to an applicant in the assessment of qualifications and in the evaluation of the research project is higher than 50 points, it will be considered equal to 50 points to the purpose of the final list.**

The results of the evaluation of qualifications and research project will be posted on the bulletin board of the Department and on the website [http://studenti.unibo.it](http://studenti.unibo.it), restricted access by University credentials (by selecting: sintesi delle richieste in corso → vedi dettaglio → risultati prova) by 14/11/2013. They will also be available on the following websites: [http://www.seast.org](http://www.seast.org) or [http://www.seast.it/it/](http://www.seast.it/it/).

2. Oral examination
   - minimum score required in order to be listed in the final ranking: 30
   - maximum score: 50

The oral examination will assess the candidate's aptitude for scientific research, as well as her/his general knowledge of the following topics:
   - Fundamental concepts of Taxation and Tax Law
   - EU Tax Law
   - Comparative Tax Law
   - International Tax Law

The results of the oral examination will be posted on the bulletin board of the Department and on the website [http://studenti.unibo.it](http://studenti.unibo.it) (by selecting: sintesi delle richieste in corso → vedi dettaglio → risultati prova2).

The final ranking with details of winners will be published on the site [http://studenti.unibo.it](http://studenti.unibo.it), restricted access by University credentials. It will also be available on the following websites: [http://www.seast.org](http://www.seast.org) or [http://www.seast.it/it/](http://www.seast.it/it/).

Any information concerning the publication of the final ranking will be available on [www.unibo.it/Dottorati/Bandi29](http://www.unibo.it/Dottorati/Bandi29).

The Admission Board will not send any communication to the applicants about the outcome of the tests. It is the responsibility of the candidates to be informed on the outcome (see art. 6 of the call).

Language requirements

The knowledge of a foreign language is part of the oral examination. During the oral exam will be tested the applicant's knowledge of one of the following languages, depending on applicant's choice: English, French, Spanish. The knowledge of the foreign language will be assessed by reading, translating and discussing one paper on tax law topic and written in foreign language.

The oral exam will be held either in Italian or English, depending on the applicant's choice.

For foreign candidates, the knowledge of Italian language is suggested and it can be ascertained by reading and translation of one paper on a tax law topic written in Italian language.

Positions and scholarships

**Total number of positions:** 9, of which:

- **3 positions with scholarship granted by University of Bologna** (one scholarship is made available with funds provided in part by the European School of Advanced Fiscal Studies; one scholarship is made available with funds fully provided by the European School of Advanced Fiscal Studies)
- **3 positions with scholarship granted by public institutions** (Agenzia delle Entrate), reserved to officers of Agenzia delle Entrate, who are enrolled or have been involved in one of the courses organized by Scuola Superiore di Economia e Finanza – SSEF by this call deadline.

- **2 positions with scholarship granted by banks** (one scholarship is made available with funds provided by the European School of Advanced Fiscal Studies; one scholarship is made available with funds fully provided by the European School of Advanced Fiscal Studies)

- **2 positions without scholarship**

  Extra-quota positions: 9