

COMPETITION, BASED ON QUALIFICATIONS AND EXAMINATION, CALLED ON NOVEMBER 30, 2020, PROT. N. 33043 FOR THE ASSIGNMENT OF N. 1 RESEARCH GRANT, WITH A DURATION OF TWO YEARS, FOR THE COMPETITION 12/D2 TAX LAW IN THE DEPARTMENT OF LEGAL STUDIES AT UNIVERSITA' COMMERCIALE "LUIGI BOCCONI" IN MILAN

Minutes 2

The Judging Committee for the competition based on academic titles and examination for no. 1 position of research grant holder relating to the competition sector 12/D2 Tax Law with a duration of two years at the Department of Legal Studies of Università Commerciale "Luigi Bocconi" in Milan, consisting of:

- Prof. Oreste Pollicino, Full Professor
- Prof. Carlo Garbarino, Associate Professor
- Prof. Miriam Allena, Associate Professor

met on 10 March, at 5 p.m., for the interviews made by conference call with the candidates admitted to the oral exam in the selection made on 19 February as per the previous minutes.

The Commission acknowledges the rules established in the field of public competitions by art. 6, 8, 11, 15 of Presidential Decree 487/1994, as amended and supplemented by Presidential Decree 693/1996.

The Commission acknowledges that the candidate Giuseppe Mercuri on 2 March 2021 has declared his intention to withdraw its participation from the present selection.

Candidates are summoned by the commission in the following order:

Claudio Cipollini
Giovanni Consolo

The Commission proceed with conference call with the candidate Claudio Cipollini at 5.03 p.m. upon verification of his identity.

The candidate is asked to illustrate his study and research path. The candidate explains with discreet mastery the two main lines of research, the first one related to the theme of tax free zones, on which he has produced a monograph and several publications; the second one related to electronic forms of payment/blockchain and their relevance for the resolution of transnational tax disputes. He answers the questions posed by the Committee with discrete competence, showing a fair knowledge in the areas required by the research project.

The interview ends at 5.30 p.m.

The Commission proceeded with the conference call with the candidate Giovanni Consolo, at 5.31 p.m. and verified his identity.

The candidate is asked to illustrate his study and research path. The candidate presents with great mastery the contents of the doctoral thesis on dispute resolution in the light of

the recent relevant EU Directive. The candidate illustrates the substantive and procedural complexity of the subject, concluding with original ideas and showing unquestionable aptitude to carry out the research project covered by the research grant in question.

The interview ends at 5.58 p.m.

The Commission proceeded to evaluate the interviews according to the previously established criteria, and assigned the following scores:

Candidate	Interview
Claudio Cipollini	35
Giovanni Consolo	40

Therefore, given the previous evaluation of the CV, academic and scientific titles, publications and the interview, the total score is as follows:

Candidate	Academic and research qualifications	Publications	Interview	Total
Cipollini Claudio	26	22	35	83
Giovanni Consolo	25	27	40	92

Overall assessment:

Claudio Cipollini

The Committee, having analysed the publications and in light of the public discussion, notes that the research activity carried out by the candidate, though overall positive, mainly focuses on specific topics and does not extend to corporate and general taxation issues. The interview fully confirms the judgement already expressed regarding the publications.

Giovanni Consolo:


The Committee, having analysed the publications and in light of the discussion of the qualifications, considers the research activity carried out by the candidate positively appreciable in all its aspects: the publications in scientific journals deal with various profiles of corporate taxation, including important issues of general tax law, with in-depth analysis on the topic of the abuse of law. The interview confirms the candidate's ability to complete the research project, as already shown by the publications.

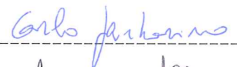
The Commission unanimously declares the candidate Giovanni Consolo to be the winner of the competition with effect from 1 April 2021.

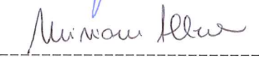
The Commission passes this report to the Faculty and Research Division of Università Commerciale Luigi Bocconi for subsequent compliance.

Read, approved and signed.

Milan, 11 March 2021

• Prof.  (President)

• Prof.  (Member)

• Prof.  (Secretary)