

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 1

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

It met on 19 February at 12.30 pm through an online video conference to decide the scores to assign to the research and academic titles and publications.

The Committee had previously appointed Prof. Oreste Pollicino as President and Prof. Miriam Allena as Secretary.

The Committee took note of the regulations set out in the notice of competition that the maximum points to be assigned are as follows:

- 30 points out of 100 for the evaluation of CV, academic titles and research and programming experience;
 - 30 points out of 100 for the evaluation of scientific publications presented and the "Document to pursue the research";
 - 40 points out of 100 for the evaluation by interview.
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- 100 points out of a total of 100

Only candidates who achieve a minimum of 40 points in the evaluation of titles, publications and project will be admitted to be evaluated by interview.

Having read the applications and titles submitted by the candidates of the competition, which were all compliant with what was set out in the competition notice, the following points were assigned:

CLAUDIO CIPOLLINI	25 points	Evaluation of CV, academic titles and research and programming experience
	22 points	Evaluation of scientific publications and the

		"Document to pursue the research";
TOTAL	48 points	

The candidate Claudio Cipollini graduated in 2005 from the University of Pisa (110/110 cum laude).

He obtained his PhD in "TAX Law" at Radboud University Nijmegen - Faculty of Law, Department of Tax Law, in November 2019.

Since March 2020 he has been a Postdoctoral Research Fellow with grant at the University of Heildeberg in Germany.

He attended the Advance course 'Introduction to International Tax Law' directed by Prof. Uckmar at the University of Genoa.

Since 2018 he has been Adjunct Professor at the University of Florence, he also teaches at the University of Pisa, and has other teaching experiences at qualified Italian universities such as the Naval Academy of Livorno and the Sapienza University of Rome.

He is a member of the editorial board of the Legal Issue Journal.

He submits for evaluation a monograph entitled "*Special Tax Zones and EU Law: Theory, Implementation and Future Challenges*", Kluwer Law International, 2019, and 29 articles, of which 7 in International Law Journals and 21 in Italian Law Journals (band A n.9). Among these 9 publications in band A, 6 publications focus on the same topic of the monograph (the "*special tax zones*"). The other 3 publications in band A focus on the same issue (tax aspects of "blockchain"). Therefore the scope of research developed in publications in band A is focused on very specific topics and does not extend to general aspects of corporate taxation and the general theory of tax law One paper is currently under evaluation (non accepted yet) and therefore it cannot be evaluated for the purposes of this proceedings.

GIOVANNI CONSOLO	25 points	Evaluation of CV, academic titles and research and programming experience
	27 points	Evaluation of scientific publications and the "Document to pursue the research";
TOTAL	52 points	

The candidate Giovanni Consolo graduated in 2015 from Bocconi University of Milan (110/110 cum laude).

In 2015 he attended the Master of II level in Business Tax Law at the same University.

He obtained his PhD in "*Legal Sciences, Italian and Comparative Private Law, Labor and Tax Law curriculum*" on 23 January 2020 at Bicocca University (approved with honors), with a

thesis entitled *"The settlement of cross-border tax disputes within the EU: weaknesses, opportunities and challenges"*.

In 2019, he spent many research periods at the University of Amsterdam IBFD.

He submits for evaluation 20 publications (9 in band A, 5 in edited books and 5 in scientific journals not in band A, 1 in a Journal not classified for ANVUR purposes), and a PhD thesis related to corporate and international taxation issues which develops and in-depth analysis in a comparative and EU perspective. The publications in band A focus on a wide range of aspects of corporate taxation and also cover important issues of general theory of tax law, including the analysis of anti-abuse rules. The majority of publications are in band A (Anvur ranking) and in line with the cultural project of Bocconi University for junior and growing academic scholars.

GIUSEPPE MERCURI	20 points	Evaluation of CV, academic titles and research and programming experience
	20 points	Evaluation of scientific publications and the "Document to pursue the research";
TOTAL	40 points	

The candidate Giuseppe Mercuri graduated in February 2012 at the University of Florence (110/110 cum laude).

He attended the Master in General Accounting and Financial Statement at IFAF - Scuola di Finanza and spent 2 months of research at the Institut für Finanzund Steuerrecht, University of Heidelberg, Germany.

He is a PHD candidate at the University of Bergamo (he submitted his doctoral thesis on November 30, 2020. The thesis is entitled *"Principle of proportionality: from the European legal experience to the constitutional relevance in the field of tax law"*.

He submits for evaluation 11 publications, 10 of which are published in scientific journals of band A no. 9 and 1 in an edited book.

CONCETTA LETIZIA SCIMÉ	5 punti	Evaluation of CV, academic titles and research and programming experience
	0 punti	Evaluation of scientific publications and the "Document to pursue the research"

TOTALE	5 punti	
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The candidate Concetta Letizia Scimé graduated from Bocconi University in October 2018 (110/110).

She has no postgraduate degrees and she does not submit publications for evaluation.

FEDERICO VINCIGUERRA	8 punti	Evaluation of CV, academic titles and research and programming experience
	10 punti	Evaluation of scientific publications and the "Document to pursue the research"
TOTALE	18 punti	

The candidate Federico Vinciguerra graduated in December 2017 in "Economics and Legislation for Business" at Bocconi University (110/110 cum laude).

He attended the Master in Advanced Tax Law at Euroconference in the year 2017-2018.

He was winner of the LEF award (2016/2017 Edition) for having written one of the three best dissertations in tax law.

He submits for evaluation 4 publications, 3 in Scientific Journals and the online publication of the thesis.

He also submits a short article which has not been accepted nor published and which, therefore, cannot be evaluated for the purposes of the present proceedings.

Based on the regulations for this competition, the following candidates will be admitted to be evaluated by interview:

Cipollini Claudio (punti 48)

Consolo Giovanni (punti 52)

Mercuri Giuseppe (punti 40)

The interview will take place on the date 10 March 2021 at 5 pm via conference call (Collaborate platform).

The meeting ended at 13.10 pm.

Pursuant to and in accordance with article 5 of the notice of competition, the Committee hereby communicates this report to the Faculty and Research Division of Università Commerciale "Luigi Bocconi" for subsequent steps.

Read, approved and signed.

Milan, 22 February 2021

- Prof. *[Signature]* (President)
- Prof. *Carlo Jaberini* (Member)
- Prof. *Maria Rosa Helber* (Secretary)

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