



Il Rettore

HAVING REGARD TO Law no. 210 of July 3, 1998;

HAVING REGARD TO article 19 of Law no. 240 of December 30, 2010;

HAVING REGARD TO the Ministerial Decree n. 226 of December 29, 2021;

HAVING REGARD TO the Ministerial Decree no. 247 of February 23, 2022;

HAVING REGARD TO the Legislative Decree no. 81 of June 15, 2025, concerning the "Organic discipline of employment contracts and revision of the regulations on job duties", pursuant to Article 1, paragraph 7, of Law no. 183 of December 10, 2014" and, in particular, Article 45;

HAVING REGARD TO the Statute of the University of Tuscia of Viterbo issued by R.D. no. 480 of 8 June 2012, pursuant to Law no. 240 of 30 December 2010, and amended by R.D. no. 185 of 11 March 2019;

HAVING REGARD TO the Ministry of Labour decree of March 23, 2022, entitled "Professional training and work experiences for young people in the public administration" and, in particular, Article 3, paragraph 1, which provides that public administrations participating in the "Dottorato InPA" program may activate higher education and research apprenticeship contracts pursuant to Article 45 of Legislative Decree 81/2015, exclusively aimed at obtaining a doctorate;

HAVING REGARD TO the public notice issued by decree no. 52832453 of 31 May 2024 by the Head of the Civil Service Department at the Presidency of the Council of Ministers, aimed at obtaining expressions of interest from public administrations interested in joining the first application of the 'InPA Doctoral Program';

HAVING REGARD TO the Decree No. 55297315 of 22 October 2024, whereby the Head of the Department of the Civil Service approved the training project submitted by the Revenue Agency, which provides for the activation of 2 higher education and research apprenticeship contracts, aimed at obtaining a PhD, to be carried out in collaboration with the University of Tuscia in Viterbo;

HAVING REGARD TO the General University Regulations in matter of PhD;

HAVING REGARD TO the resolution of the Administrative Council of June 6, 2024;

HAVING REGARD TO the University of Tuscia has established, within its third-level educational offer, at the Department of Economics, Engineering, Society and Business Organization, the XL cycle of the Doctoral Program in "Society in change: Policies, Rights and Security";

HAVING REGARD TO the Agreement entered into with the Revenue Agency, which regulates the activation of a higher education and research apprenticeship contract, as provided for by Article 45 of Legislative Decree No. 81 of 15 June 2015, exclusively aimed at obtaining a PhD in "Society in change: Policies, Rights and Security", XL cycle, within the framework of the "Dottorati InPA" Program;

WITH THE CONDITION that all possible modifications, amendments and integrations to the present call will only be communicated on the University website, under the label "[Dottorati di Ricerca](#)";

DECREES AS FOLLOWS

Art. 1

Activation of two positions with a higher education and research apprenticeship contract (InPA Doctoral Program)

1. The University of Tuscia of Viterbo has announced the comparative public selection procedure for the activation of no. 2 higher education and research apprenticeship contracts about the research line "The process of digitalization of tax certification in the changing relationship between the Tax Administration and taxpayers. Analysis of the impact of the electronic transmission of payments on the voluntary compliance rate", for the PhD course in "Society in change: policies, rights and security", cycle XL.
2. In **Annex 1**, which forms an integral part of this Call, the objectives of the course, the research and training program, the admission procedures and the examination schedule are specified.
3. The PhD Program Information Sheet (Annex 1) is published on the University website, under the label "[Dottorati di Ricerca](#)", on the Euraxess website (<http://ec.europa.eu/euraxess>) and on the [website](#) of the Ministry of University and Research.

Art. 2

Admission requirements

1. Applications may be submitted by Italian citizens or citizens of one of the Member States of the European Union or to foreigners regularly staying in Italy, aged no more than 29, who hold, by the deadline for the announcement, a Laurea magistrale (D.M. 270/2004) or an equivalent qualification by level of study, with a final grade of at least 105/110, registered on the recruitment portal of the Department of the Civil Service (Dipartimento della Funzione Pubblica) of the Presidency of the Council of Ministers <https://www.inpa.gov.it>.
2. Admission to the InPA Doctoral Program and the stipulation of the apprenticeship contract are in any case subject to passing the admission tests for the PhD course in 'Changing Society: Policies, Rights and Security', cycle XL.
3. Applicants will be excluded or application will be rejected if:
 - the requested documents and information are not provided within the deadline and according to the rules laid down in the Call;
 - the application fee not paid within set out terms;
 - the academic qualification awarded abroad is not recognized as equivalent to an Italian qualification.
 - the "Diploma Supplement" or the "Dichiarazione di valore" issued by the University or the Italian embassy/consulate in the country where the degree was issued, respectively; or a certification of eligibility issued by CIMEA, is not provided to the PhD Office within the prescribed term.

Art. 3

International qualifications

1. Applicants with an academic qualification awarded abroad can be admitted to a PhD course only if the above-mentioned qualification is equivalent to a second-cycle Italian degree ("Laurea magistrale") awarded at an officially recognized foreign academic institution, which grants admission to a PhD course in the education system/Country in which it was awarded (except for significant differences).

Said qualification must be comparable to the Italian degree required for the admission to a PhD course (i.e. Master's Degree or another equivalent second-cycle degree).

The suitability of the foreign qualification is ascertained by the Admission Committee responsible for admission to the PhD course (art. 6), in compliance with the relevant legislation in force in Italy and in the country where the qualification was awarded and in accordance with international treaties or agreements on the recognition of qualifications for the pursuit of studies.

2. Applicants who hold international qualifications must therefore upload within the online application procedure the following documents:

- a) second cycle degree diplomas - Master's Degree level - that allow admission to PhD level/3rd cycle studies in the home country, awarded by a recognized academic Institution, with final mark;
- b) academic qualification obtained abroad, of at least four years' duration, equivalent in terms of level of study (Master's Degree) to the Italian qualifications specified above;
- c) transcripts of records of Master's Degree with complete grading;
- d) any other document useful for the recognition of eligibility (such as the Diploma Supplement or the "Dichiarazione di valore" issued by the University or the Italian embassy/consulate in the country where the degree was issued, respectively; or a certification of eligibility issued by [CIMEA](#)).

3. Non-submission of the specified documents shall result in the candidate's exclusion from the selection.

The candidate may be required at any time to submit further documents, in order to verify the eligibility of his/her degree.

4. Recognition results of eligibility will not be communicated to applicants. Results will be published exclusively on the University website, under the label "[Dottorati di Ricerca](#)".

Art. 4

Application and deadline

1. The deadline for applications is **November 28, 2024, at 2:00 p.m. (CET)**.

2. Applications must be submitted only through the online [Portal Student](#).

Applicants must register on Portal Student (Portale dello Studente) platform first to get the credentials (username and password) to access the sign-up process. Detailed instructions are available on the University website, under the label "[Dottorati di Ricerca](#)".

Qualifications and documents required by the PhD program and listed in the Program Information Sheet (**Annex 1**) must be uploaded within the application.

Qualifications and documents must be attached as .pdf files and must not exceed 10MB each. Each file's denomination must bear the candidate's surname and the type of the qualification (**e.g. surname_curriculumvitae**).

At the end of the online application procedure candidates must pay a € 25,00 application fee either directly by credit card (preferable option for applicants residing abroad) or print the PagoPA bulletin and pay at banks, post offices and authorized stores. The payment of the application fee is mandatory.

3. Applications received by email or by any other means than the online platform will not be considered.

Applications submitted after the deadline will not be considered, and applicants will be excluded from the selection procedure.

Applicants with a disability may benefit from a 50% additional time.

Upon request, applicants with specific learning disorders may benefit from a 30% additional time.

These requests must be submitted following the instructions provided in the online application procedure.

4. Applicants are kindly invited to submit their applications well in advance of the deadline.

Applicants are responsible for ensuring the correct completion of the online procedure. After the submission is completed on the online platform, it is not possible to make changes or add documentation.

Complaints regarding system malfunctions due to website traffic overload near the deadline will not be accepted.

Art. 5

Entrance examinations

1 The PhD admission exam is designed to provide a thorough comparative assessment of applicants and will be administered according to the guidelines outlined in the attached PhD program specifications (**Annex 1**).

2. The evaluation of candidates will be based on:

- an evaluation of academic qualifications that will precede the oral exam;
- an oral examination.

The oral exam includes an assessment of English language proficiency.

3. Oral exams will take place in person.

Prior to the interview, candidates must show the ID they have attached to their application form for the purpose of identification.

4. Any change in the date, timetable or location of the exams will be published on the university website mentioned above; applicants will not receive any convocation notice from the University.

Art. 6

Admission Committee

1. The Admission Committee for the PhD program is appointed in accordance with current regulations and the provisions of the University's PhD Regulations.

The composition of the Admission Committee will be published on the [University's website](#) on the PhD program page after the application deadline.

2. The Admission Committee will determine the evaluation criteria and procedures, if not already specified.

Art. 7

Selection and ranking

1. Candidates will be admitted to the program in accordance with the order of merit.

In case of a tie in the score, the following will prevail: a) the candidate with the highest graduate degree score; b) in case of a tie in the graduate degree score, the candidate with the highest average exam score; c) in case of a tie in the elements indicated in points a) and b), the youngest candidate."

The only official notification of the final ranking list will be published on the [University's PhD program webpage](#).

2. In the event of withdrawal by the start date of the course, another candidate takes over in order of ranking.

Art. 8

Enrolment procedure

1. Once the regularity of the competitive procedures has been verified, the final ranking list will be published exclusively on the [doctoral programs webpage](#) of the University website.
The only official notification of the final ranking list will be published on the [University's PhD program webpage](#).
2. Students can access the course enrollment procedure through the [Student Portal](#).

Art. 9

Higher education and research apprenticeship contracts

1. The winners will be admitted to the program under an apprenticeship contract to develop the research topic "The process of digitalization of tax certification in the changing relationship between the Tax Administration and taxpayers. Analysis of the impact of the electronic transmission of payments on the voluntary compliance rate".

This apprenticeship contract will be activated by the Italian Revenue Agency in accordance with the provisions of Legislative Decree no. 81 of 15.06.2015.

To allow the activation of the apprenticeship contract, the candidate must be no older than 29 years of age at the time of signing, pursuant to article 45 of Legislative Decree no. 81/2015.

The contract provides for an annual gross salary of € 30,000 for the duration of the doctorate, which is three years.

2. The purpose of the contract is to obtain a doctorate and does not give rise to an employment relationship, neither with the University nor with the Agency, and the doctoral candidate cannot make claims for further compensation or expectations of future employment relationships.
3. Upon completion of the degree, the administration will have the right to terminate the contract, pursuant to article 42, paragraph 4, of Legislative Decree 15 June 2015, no. 81.
4. The apprenticeship period, if successfully completed, may be considered in future competitions organized by the same administration where the apprenticeship was carried out.

Art. 10

Incompatibility

1. For what concerns any incompatibilities, candidates are invited to refer to the laws in force.

Art. 11

Ethical Code

1. PhD students will have to abide by the provisions of the University of Tuscia Code of Ethics, available at the following link [Code of Ethical Conduct](#).

Art. 12
Tuition fees

- 1, Doctoral students who benefit from a scholarship or other equivalent forms of support as per Ministerial Decree 226/2021 are exempt from paying university tuition fees. Enrolled students in doctoral programs are in any case required to pay an annual virtual stamp duty of €16.00 and an annual regional tax of €140.00.
2. Students with recognized disabilities equal to or greater than 66% are exempted from paying the regional tax.
3. The withdrawal or the exclusion from a PhD Program does not give you the right to a tax refund of the fees paid.

Art. 13
Duties of Ph.D. students

1. The course will start from the date of signing the higher education and research apprenticeship contract with the Revenue Agency. Admission to the Doctoral program requires a full-time and exclusive commitment, in accordance with the training project and according to the Regulation of PhD Courses at the University of Tuscia.
2. The training period provided by the Italian Revenue Agency shall be of six months in total duration over the three-year doctoral program. During the doctoral program at the Italian Revenue Agency, the doctoral candidate shall acquire transversal skills pertaining to the organization and digitalization of services for citizens and companies, as well as specific competencies in the management of digital services in the tax field.

Art. 14
Final examination

1. At the end of the doctoral training, PhD students shall take a final examination in which they need to demonstrate to have achieved results of scientific relevance by submitting a written thesis.
2. In order to be admitted to the final examination, candidates shall submit their doctoral thesis by the set deadline. Terms and conditions for admission to the final examination and for thesis submission are announced every year.

Art. 15
Intellectual property of research results and publications

1. Intellectual and industrial property rights to any findings of the PhD student are governed in accordance with current legislation (Copyright Law - Legislative Decree 633/1941 - and Industrial Property Code - Legislative Decree 30/2005), to the Regulations for the management of industrial and intellectual property rights with reference to research activities carried out by university personnel and according to the provisions of the agreement signed with the Italian Revenue Agency.

2. Research results obtained during the PhD will be jointly owned by both parties, safeguarding the author's and inventor's moral rights.

The Italian Revenue Agency may negotiate with the Department to which the selected Doctoral research course belongs, at the time of the assignment of the apprenticeship contract and once the related research project has been defined, a separate agreement to regulate the aspects related to the acquisition of background knowledge by the tutor or his/her research group, as well as the aspects related to the generation of joint foreground by the tutor or the research group. Such Agreement shall be signed, for the University of Tuscia, by the Director of the Department and countersigned by the Scientific Tutor, in acceptance of the aforementioned aspects."

3. In any case, the doctoral candidate is guaranteed the opportunity to carry out the ordinary publication activities provided for in the training program, which must be scheduled in a manner compatible with the protection of any results."

Art. 16

Processing of personal data

1. Pursuant to art. 13 of the General Data Protection Regulation (EU) 2016/679, the information supplied by candidates will be gathered by the PhD Office and used for the management of the admission competitions and of the possible candidates' academic career. Granting consent for the handling of personal data is therefore obligatory and failure to do so will result in candidates' exclusion from the competition.

2. The information provided by the candidates will be communicated to the Tuscia University administrative offices and to the Revenue Agency directly concerned with the legal and financial positions of the successful candidates.

3. Candidates are entitled to the rights stated in art. 13 of the General Data Protection Regulation (EU) 2016/679, including access to their personal data, its modification, updating, integration, cancellation etc., and likewise reserve the right to oppose any use of the data other than the institutional purposes stated above.

4. Personal information and documents provided by applicants will be treated by the University respecting the discipline described at <https://www.unitus.it/ateneo/privacy/>.

Art. 17

Head of administrative procedures

1. The Manager of Administrative Procedures, under Law no. 241 of 7 August 1990 and subsequent modifications and additions, is Mr. Paolo Alfredo Capuani, Head of the Offerta Formativa Office, via S. Maria in Gradi n. 4, Viterbo. For information please contact the email address dottorati@unitus.it

Art. 18

Final regulations

1. For all matters not specifically provided for in this Call for Applications, the provisions of the laws and regulations governing doctoral studies, higher education and research apprenticeship contracts, and the public notice approved by the Head of the Department of Civil Service (Dipartimento della funzione pubblica) with Decree of 31 May 2024, No. 52832453, shall apply.

2. This is a translation of the Call for Application for PhD Courses. Its purpose is to provide foreign students with necessary information. Only the Italian version of this call for applications will be binding in case of controversies.

The Rector
Prof. Stefano Ubertini