

CALL FOR RESEARCH GRANTS FOR R&D PROJECTS AND INSTITUTIONS

Title: Announcement for one (1) Scientific Research Fellowship (BI) for a Graduate

Reference: IPCA-ESG-CICF-1BI-2025-2023.12454.PEX

Number of positions: 1

Project: CCGTS - Addressing Climate Change Through Green Taxation Initiatives: A Path Towards Environmental Sustainability

A call for applications is open for the award of a Scientific Research Fellowship (BI) for a Graduate, within the scope of the exploratory research project (PEX) entitled 'CCGTS - Addressing Climate Change Through Green Taxation Initiatives: A Path Towards Environmental Sustainability', under reference 2023.12454.PEX, of the R&D unit Research Centre on Accounting and Taxation (CICF), financed by national funds through the Foundation for Science and Technology, I. P. (FCT).

Scientific Area: Environmental taxation, Environmental tax policy, Environmental tax management and related areas

Admission requirements: Higher education diploma¹ in Taxation, Accounting, Management or related areas, and enrolment in a master's programme. Preference will be given to candidates who fulfil the following requirements: (1) enrolment in a dissertation in the area of environmental taxation (2) command of the English language (oral and written); (3) experience in the use of data analysis and processing tools (SPSS, Excel, Power BI, LimeSurvey and questionnaire preparation) and (4) experience in carrying out research work, presenting papers at national and international scientific congresses and publishing articles indexed in Scopus.

Work plan: The Scientific Research Fellowship is intended to finance the performance, by the grant holder, of research support activities within the scope of the Project 'CCGTS - Addressing Climate Change Through Green Taxation Initiatives: A Path Towards Environmental Sustainability', funded by the Foundation for Science and Technology, I.P., reference no. 2023.12454.PEX.

The main tasks to be carried out as part of the scholarship will be:

- a) Carry out the master's thesis in conjunction with the project;

¹ If the qualification has been awarded by a foreign higher education institution, it must be recognised by a Portuguese higher education institution, under the terms of article 25 of Decree-Law no. 66/2018, of August 16, which approves the legal regime for the recognition of academic degrees and higher education diplomas awarded by foreign higher education institutions and article 4(2)(e) of Decree-Law no. 60/2018, of August 3, and any formalities established therein must be fulfilled by the date of the act of hiring.

- b) To collaborate in the task of analysing environmental tax incentives in Portugal;
- c) Contribute to analysing and processing data on environmental tax incentives for Portuguese companies;
- d) To collaborate in the further development of the case studies, namely in the processing of statistical data, questionnaires and other research activities;
- e) Contribute to the compilation of data, the production of scientific results, the writing of scientific texts associated with the project and the dynamisation of scientific dissemination actions.

Applicable legislation and regulations: The scholarship is awarded under the terms of

- Estatuto do Bolseiro de Investigação: Law no. 40/2004, of 18 August, in its current wording. Scholarship holder statute in force: <https://diariodarepublica.pt/dr/legislacao-consolidada/lei/2004-58216179>
- FCT Research Grant Regulations: Regulation no. 950/2019, of 16 December: <https://files.diariodarepublica.pt/2s/2019/12/241000000/0009100105.pdf>
- Research Grants Regulation of the Polytechnic University of Cávado and Ave: Regulation no. 12952/2023 (Official Gazette no. 242/2023, Series II of 2023-12-18).

Work location: The work will be carried out at the premises of the Research Centre on Accounting and Taxation of the School of Management of the Polytechnic University of Cávado and Ave, on a full-time, on-site basis, under the scientific supervision of Professor Ana Arromba Dinis, Principal Investigator of the project 'CCGTS - Addressing Climate Change Through Green Taxation Initiatives: A Path Towards Environmental Sustainability', reference no. 2023.12454.PEX.

Duration of the scholarship: The scholarship is expected to start in March 2025 and end on 1 July 2026. The fellowship agreement is exclusive and the fellowship will be awarded for the maximum period of time that the project is funded and/or for the duration of the project unless terminated in writing by either party with 60 days' notice..

Amount of the monthly maintenance allowance: The amount of the Scientific Research Fellowship corresponds to 990,98€ according to the Table of Maintenance Allowances for Scholarships of the Foundation for Science and Technology, with effect from 1 January 2024, and in accordance with the table in Annex IV of the Regulations for Research Scholarships of the Polytechnic of Cávado and Ave, updated in accordance with the terms defined in Article 26(8) of the IPCA Regulations. This amount will be paid monthly by bank transfer.

Other benefits: Reimbursement of Voluntary Social Insurance, corresponding to the 1st Tier of the contribution base, and Personal Accident Insurance.

Evaluation of applications:

Applications will be assessed considering the selection criteria set out below. If the selected grant holder withdraws, the second candidate from the ranked list of candidates will automatically be selected, and so on, in sequence, until the number of candidates submitted is exhausted.

Selection methods: The assessment methods to be used will be as follows: Curriculum evaluation (CA), weighting 60%; and Professional selection interview (EPS), weighting 40%.

a) The curricular assessment (CA) is based on the following criteria:

- Degree classification: 25%
- Enrolment in a master's dissertation in the field of environmental taxation, weighted at 30%.
- Oral and written command of English (minimum B2): 10%.
- Experience in the use of tools for analysing and processing data: 15%.
- Scientific experience in environmental taxation: carrying out research, presenting papers at scientific events and publications indexed in Scopus: 20%.

Each criterion will be graded from 0 to 20.

b) The professional selection interview (EPS) will last a maximum of 30 minutes and will consider the following criteria:

- Familiarity with the work themes (business context): 40%;
- Experience in teamwork, initiative, organisational skills and autonomy: 30%;
- Motivation for the job: 30 per cent.

Each criterion will be graded from 0 to 20.

c) Candidates will be ranked on a scale of 0 to 20 points as a result of the weighted arithmetic average of the quantitative marks obtained in each selection method, according to the following formula: **OF = AC*(60%) + EPS*(40%)**

where:

OF = Final ranking

AC = Curriculum evaluation

EPS = Professional selection interview

Candidates who fail to attend the interview for reasons that are not legally justified will be excluded, regardless of the score obtained in the curricular assessment, as will candidates with a final mark of less than 9.50.

Composition of the Selection Panel: The panel is composed of:

President:

- Professor Ana Arromba Dinis, Polytechnic University of Cávado and Ave

Effective members:

- Professor Sara Luís Dias, Polytechnic University of Cávado and Ave
- Professor Fátima David, Polytechnic University of Guarda

Alternate members:

- Professor Liliana Pereira, Polytechnic University of Cávado and Ave
- Professor Irene Portela, Polytechnic University of Cávado and Ave

Participation of interested parties: The Draft Final Sorting List will be notified to the candidates by email with receipt of delivery of the notification, so that they can give their opinion for the purposes of the hearing of interested parties, in accordance with article 121 et seq. of the Code of Administrative Procedure, to the email address geral_cicf@ipca.pt. In the absence of any comments from the candidates, the final selection list becomes final.

Decision: After the prior hearing period has elapsed, or after the questions raised in this context have been assessed, the jury draws up the final ranking list of the admitted candidates and submits it, together with the other parts of the procedure, to the President of the IPCA for approval.

How the results will be publicised/notified:

The results of the final assessment will be publicised, by means of a list ordered by the final mark obtained, on the IPCA website (<https://ipca.pt/>), and candidates will be notified by e-mail, with receipt of delivery of the notification, under the terms of article 19, no. 1, of the Research Grants Regulations of the Polytechnic University of Cávado and Ave.

Application deadline and form of submission:

The competition is open for 10 working days after publication on the website <https://euraxess.ec.europa.eu>.

Applications must be sent exclusively by e-mail to the following address: geral_cicf@ipca.pt. The subject of the e-mail must include the reference of the scholarship you are applying for.

Applications must be formalised by sending a covering letter accompanied by the following documents: Curriculum Vitae; certificate of qualifications; proof of enrolment on a master's degree, doctorate or non-academic degree courses integrated into the educational project of a higher education institution, and other supporting documents deemed relevant (considering the admission requirements).

The Curriculum Vitae and Certificate of Qualifications are mandatory documents and failure to submit them will result in exclusion.

Proof of enrolment in a master's or doctoral degree or in a non-degree course must be submitted by the time the scholarship is contracted, and the candidate must attach a sworn statement that

they meet the requirements for enrolment in a master's or doctoral degree or in non-degree courses, under penalty of exclusion.

If the candidate is not a Portuguese citizen, he/she must provide documentary proof, at the time the scholarship contract is signed, that he/she has authorisation to remain lawfully in Portuguese territory and that this authorises him/her to sign the contract resulting from the award of the scholarship.

If the required qualification has been awarded by a foreign higher education institution, it must comply with the provisions of Decree-Law no. 66/2018, of 16 August, and any formalities established must be completed by the date of conclusion of the scholarship contract. Registration of the recognition of academic degrees awarded by foreign higher education institutions and registration of the conversion of the respective final classification to the Portuguese classification scale may be waived at the application stage, being replaced by a declaration of honour by the candidate, to be presented at the time of application, with verification of this condition only occurring at the stage of contracting the scholarship. If the candidate does not present the conversion of the classification to the Portuguese classification scale, the jury will establish the conversion, only for the purposes of the competition, based on the rules of the legal regime applicable to the recognition of foreign degrees and diplomas or, when impossible, will apply the minimum classification of 10 points.

Complaint: A complaint can be lodged with the President of the IPCA, within 15 working days of notification, to the email address geral_cicf@ipca.pt , which does not have suspensive effect.

Non-discrimination and equal access policy:

IPCA actively promotes a policy of non-discrimination and equal access, whereby no candidate may be favoured, benefited, disadvantaged or deprived of any right or exempted from any duty on the grounds of, in particular, ancestry, age, gender, sexual orientation, marital status, family situation, economic situation, social origin or condition, genetic heritage, reduced working capacity, disability, chronic illness, nationality, ethnic origin or race, territory of origin, language, religion, political or ideological convictions and trade union membership.

Barcelos, 5 of february of 2025.

The President of the Polytechnic University of Cávado and Ave

Professora Doutora Maria José Fernandes

ANEXO I

Modelos

Modelo do Relatório Final de Apreciação do Programa de Bolsa a elaborar pelo Bolseiro

Identificação do bolseiro:

Identificação da bolsa, do projeto e entidade de acolhimento:

Orientador científico da bolsa:

1. Objeto e objetivos da bolsa

[De acordo com o tipo de bolsa, anúncio e plano de atividades]

2. Trabalhos desenvolvidos

[Apresentação cronológica das atividades desenvolvidas, incluindo listagem das publicações e trabalhos elaborados no âmbito do contrato de bolsa com os respetivos endereços URL, bem como cópia do respetivo trabalho final, no caso de bolsa concedida para obtenção de grau ou diploma académico].

3. Resultados

[Descrição sucinta dos resultados alcançados e eventuais desvios]

4. Apresentação dos resultados alcançados

5. Autoavaliação e avaliação do programa de bolsa

[Análise crítica do trabalho desenvolvido, conhecimentos adquiridos e avaliação geral – positiva ou negativa – do desempenho e do programa de bolsa]

Nota: Anexos a apresentar em formato eletrónico: Publicações e Trabalhos elaborados no âmbito do Contrato de Bolsa e cópia do Trabalho Final apresentado, no caso de Bolsa concedida para a obtenção de grau ou diploma académico. Em caso de bolsa de participação em reuniões científicas anexar comprovativo de presença na reunião.

Barcelos, ___ de _____ de 20__

O Bolseiro de Investigação, _____ (nome completo)

Modelo de Relatório Final de Avaliação da Atividade do Bolseiro de Investigação Científica a elaborar pelo Orientador Científico

Orientador científico da bolsa:

Identificação da bolsa, do projeto e entidade de acolhimento:

Bolseiro:

1. Análise crítica das atividades e do trabalho desenvolvidos pelo bolseiro

[Breve descrição das atividades desenvolvidas pelo bolseiro, de acordo com o anúncio e o plano de atividades e apreciação crítica dos objetivos e resultados atingidos pelo bolseiro.]

2. Avaliação final do trabalho desenvolvido pelo bolseiro

[Apreciação global fundamentada do trabalho desenvolvido pelo bolseiro, com balanço final positivo ou negativo, abordando o seu desempenho, esforço e dedicação]

Barcelos, ___ de _____ de 20__

O Orientador Científico da Bolsa, _____ (nome completo)

ANEXO II

Contrato de Bolsa de Investigação

ENTRE:

PRIMEIRO: Politécnico do Cávado e do Ave, pessoa coletiva n.º 503 494 933, com sede na avenida Professor Doutor João Carvalho, Campus do IPCA, 4750-810 Barcelos, representado neste ato pela sua Presidente, ____, adiante designado por **Primeiro Outorgante** e

SEGUNDO: ____, de nacionalidade ____, nascido a __-__-____, portador do ____ (Cartão de Cidadão/Bilhete de Identidade/Passaporte/Outro) n.º _____, válido até __-__-____, contribuinte fiscal n.º _____, residente na ____, adiante designado por **Segundo Outorgante**,

É celebrado de boa-fé e reciprocamente aceite o presente contrato de bolsa de investigação ao abrigo do Estatuto do Bolseiro de Investigação, aprovado pela Lei n.º 40/2004, de 18 de agosto, na sua redação atual, e do Regulamento de Bolsas de Investigação do IPCA, que se rege pelas cláusulas seguintes:

Cláusula 1.ª

O Primeiro Outorgante compromete-se a conceder ao Segundo Outorgante uma bolsa de ____ (indicar e caracterizar o tipo de bolsa e sua referência) no âmbito do projeto “____” (indicar a referência e o título do projeto em que se insere, se for o caso) financiada por _____, pelo período de ____ (indicar meses ou dias, consoante o caso), ____ (eventualmente renovável ou não renovável), com início em __-__-____.

Cláusula 2.ª

1 — O Segundo Outorgante obriga-se a desenvolver os trabalhos constantes do plano de atividades anexo ao presente contrato de bolsa, cujo conteúdo declara ter tomado conhecimento integral e aceitar sem reservas a partir da data de início do presente contrato.

2 — O desempenho de funções pelo Segundo Outorgante a título de bolseiro é efetuado em regime de dedicação exclusiva nos termos previstos no artigo 5.º do Estatuto do Bolseiro de Investigação.

3 — O Segundo Outorgante realiza os trabalhos no ____, sito em ____, que funciona como entidade de acolhimento, tendo como Orientador Científico ____ (nome e instituição).

Cláusula 3.ª

Ao Segundo Outorgante são reconhecidos os direitos previstos na lei, de acordo com a sua situação, nomeadamente nos artigos 9.º a 11.º do Estatuto do Bolseiro de Investigação, no(s) regulamento(s) aplicável(eis) e no presente contrato.

Cláusula 4.ª

O Segundo Outorgante obriga-se a cumprir os deveres, aplicáveis à sua situação, previstos na lei, nomeadamente no artigo 12.º do Estatuto do Bolseiro e Investigação, no(s) regulamento(s) aplicável(eis) e no presente contrato.

Cláusula 5.ª

1 — O montante do subsídio mensal de manutenção é de € __, __, (__), a liquidar mensalmente, através de transferência bancária.

2 — O Segundo Outorgante beneficia também de um seguro de acidentes pessoais durante o período de concessão da bolsa, de cujas condições declara ter tomado conhecimento e aceitar sem reservas.

3 — O Segundo Outorgante beneficiará, ainda, do seguro social voluntário correspondente ao primeiro escalão, caso opte pela sua atribuição e desde que cumpra as condições previstas legalmente, comprometendo-se a entregar, até 10 dias úteis após o prazo limite de pagamento, no serviço competente, o original do comprovativo de pagamento do Seguro Social Voluntário, sob pena de, esgotado aquele prazo, poder não ser reembolsado o valor em questão.

4 — Acrescem ainda as seguintes componentes de bolsa _____ (indicar se aplicável).

Cláusula 6.ª

1 — O presente contrato não gera qualquer relação de natureza jurídico-laboral nem de prestação de serviços, não adquirindo o bolseiro a qualidade de trabalhador em funções públicas.

2 — Não são devidos subsídios de alimentação, Natal, férias ou quaisquer outros não previstos no Estatuto do Bolseiro de Investigação, no(s) regulamento(s) aplicável(eis) e no presente contrato.

Cláusula 7.ª

1 — Ao presente contrato aplica-se o Estatuto do Bolseiro de Investigação e o Regulamento Bolsas de Investigação do IPCA, do qual o bolseiro declara ter tomado conhecimento.

2 — Os casos omissos serão decididos pelo Presidente do IPCA, ouvido o Orientador Científico.

Cláusula 8.ª

São causas de cessação do contrato as previstas no Estatuto do Bolseiro de Investigação e no Regulamento Bolsas de Investigação do IPCA.

As partes declaram estar de acordo com o clausulado neste contrato, que é feito em duplicado, ambas as vias valendo como originais, ficando um exemplar na posse de cada um dos Outorgantes.

Barcelos, __ de _____ de ____.

O Primeiro Outorgante,

O Segundo Outorgante