

Ethical Standards and Standards of Conduct

CIDEEFF is a research and development institution established within the scope of the Institute of Economic, Financial and Tax Law (IDEFF) and the European Institute (IE) of the Lisbon Faculty of Law. The research carried out at the centre is characterised as interdisciplinary and transdisciplinary, where the principles of personal and professional responsibility, equality, non-discrimination, autonomy, integrity, transparency, and accountability are valued.

Within the scope of its strategic objectives, CIDEEFF aims to (1) contribute to the improvement of practices, finding legal solutions to influence policy makers both at national and international level; (2) promote research at international level; (3) promote and support PhD research projects; (4) promote discussion forums; (5) facilitate the transfer of knowledge between the academic community, public institutions and civil society; (6) develop professional training actions. This work requires respect for the dignity and integrity of the members of the community, be they researchers, administrative staff, teachers, students, members of the scientific or professional community, or others who work directly or indirectly with the centre.

The Ethics Standards and Standards of Conduct adopted by CIDEEFF aims to translate exactly these principles and standards of behaviour in order to guide and inspire the actions of all the people involved in its activity. Adopting and inspired by the principles and requirements of the European Charter for Researchers, the European Code of Conduct for Research Integrity, the General Data Protection Regulation of the National Data Protection Commission, the Code of Conduct and Good Practices of the University of Lisbon, the Portuguese Constitution and the Labour Code.

This Charter applies to all researchers and other contractors in the course of CIDEEFF activities, affirming the ethical, professional and excellence commitment to the activities developed.

1. SCOPE

The Centre for Research in European, Economic, Financial and Tax Law, presents in this charter the ethical principles that guide the research activity of the centre, committing itself to the creation of an environment free of harassment and discrimination, where all

people are treated equally regardless of their origin, language, age, culture or social and/or economic conditions.

All members of CIDEEFF are bound by this Charter.

2. GENERAL PRINCIPLES

- a. Equal Opportunities, in selection, training, integration and in the development of research;
- b. Integrity and Transparency, in the development of research activities, in the collection and processing of data, in the use of sources, methodology and analysis, in contacts outside the academy and in the means and contents of dissemination;
- c. Responsibility, in the training and guidance of knowledge dissemination
- d. Respect and Courtesy, in contact with administrative and activity support staff, between colleagues or persons participating in the research activity, for the environment, heritage, safety and welfare of members and the community.
- e. Sustainability, in accordance with the objectives defined in the United Nations Agenda 2030 for Sustainable Development.

3. PRINCIPLES AND DUTIES

a. Integrity in conducting research

- i. The activities developed at CIDEEFF, undertake to respect the standards of integrity in the development of their activities, respecting the Statutes of the Scientific Research Career, the Statutes of the Faculty of Law of the University of Lisbon, the Statutes of the Institute of Economic, Financial and Tax Law, of the European Institute, the CIDEEFF Regulations, the principles defined in the European Charter for Researchers, as well as other applicable legal norms;
- ii. All those involved in the research must be mentioned and treated with respect and care, ensuring their safety and well-being;
- iii. Rigorous referencing of sources used and respect for intellectual property rights;
- iv. All investigations involving human beings must scrupulously respect the individual, guaranteeing an informed, voluntary and informed consent. The information gathered shall be treated with the greatest possible degree of confidentiality;

- v. The data collected must be stored for at least 10 years and made available to anyone wishing to replicate the study or work on the results.
- vi. Violate this Principle:
- vii. The practice of copying or plagiarism;
- viii. The use of another's research without the author's legal consent, when protected by intellectual property rules;
- ix. Use of false information;
- x. Publication of repeated works without mentioning the source;
- xi. Intentional distortion of information to benefit the research.

b. Freedom, equality, respect and non-discrimination

- i. All CIDEEFF researchers have freedom in the choice of research topics and research methods, and no external interference or unjustified restrictions in research activity are permitted;
- ii. CIDEEFF promotes respect among researchers, students, and staff, binding itself to the values of equality, diversity and non-discrimination foreseen in Article 13 of the Constitution of the Portuguese Republic
- iii. Practices that undermine dignity and integrity, such as insulting, defamation, bullying or persecution, racism, xenophobia, sexism, homophobia or discrimination based on social and/or economic condition are rejected.

c. Psychological harassment and sexual harassment

- i. CIDEEFF and all its members, regardless of employment status, are obliged and must ensure a safe space free from moral and sexual harassment, adopting the necessary preventive measures and investment in information, awareness and mechanisms for reporting and combating these practices.

d. Corruption and Impediments

- i. The members of the centre cannot adopt conducts that imply the undue receipt of advantages, as well as active or passive corruption practices.

e. Academic fraud, plagiarism and falsification of data

- i. It is considered practice that violates this code of conduct by members of the Centre;
 - 1. the practice of copying and/or plagiarism;
 - 2. the use of others' creations without the author's legal consent when protected by intellectual property rules;
 - 3. The use of false curricular information;
 - 4. The replication of the same work without mentioning the source and replicated parts;
 - 5. Intentional distortion of information to satisfy interests unrelated to scientific production.

f. Responsibility

- i. Principal investigators (PI) and supervisors are responsible for all procedures and ethical issues related to the projects they are leading and supervising;
- ii. PIs must manage the project with rigour, transparency and in line with the principles of efficiency and good administration to ensure the success of the work within the defined deadlines;
- iii. In international projects, members should respect the culture and research rules of the institutions and host States.

g. Environmental sustainability

- i. CIDEEFF is committed to sustainability, whether environmental, social or economic, as a principle of its scientific, pedagogical and knowledge transfer activities, as well as in its daily activities;
- ii. CIDEEFF assumes as good practice guides in these areas the Resolution of the Council of Ministers No. 141/2018, of 26 October, as well as the objectives defined in the United Nations Agenda 2030 for Sustainable Development.

4. ETHICS COMMITTEE

Any doubts, complaints, claims or denunciations regarding the issues addressed in this code should be addressed to the statutory bodies of CIDEEFF, by email (cideeff@fd.ulisboa.pt), in accordance with the reported competences and other regulations in force, namely the Ethics Committee and respective regulations.

It is the responsibility of the Management to ensure the appropriate response to situations of violation of the conduct provided in this charter with regard to discrimination and harassment.

The Scientific Council shall adequately respond to situations of violation of the ethical principles of research and training, including plagiarism and infringement of intellectual property, among others, and only the Directorate may apply sanctions with contractual implications.

The Ethics Committee is the CIDEEFF body responsible for ensuring, within the scope of CIDEEFF's research, teaching and extension activities, the safeguarding of dignity and non-discrimination, safeguarding the principles of autonomy, responsibility, intellectual freedom, integrity, transparency and accountability.

➤ Nature and mission

- The CIDEEFF Ethics Committee, hereinafter called the Committee, is a consultative, multidisciplinary and independent body, whose activity is defined in the following points.
- The Commission acts within the scope of developing competences aimed at promoting and ensuring the observance of ethical conduct in scientific research, teaching and extension activities.

➤ Composition and organisation

- The Commission is composed of 3 integrated members and one associate member;
- The Committee is appointed by the Director of CIDEEFF, upon proposal of the Scientific Council;
- The President of the Committee is appointed at the first meeting by the other members;
- The Committee may convene, punctually and justifiably, the collaboration of specialists in cases in which their opinion is considered pertinent;
- The term of office of each Committee member is three years.

➤ Competences

- The Committee has the following competences:
 - Issuing an opinion, whenever requested, on ethical requirements contained in research protocols of projects and research programs of CIDEEFF or in which CIDEEFF collaborates;
 - To issue an opinion, whenever requested, on declared situations of conflict of interest;
 - To pronounce, through an opinion, on the occurrences that may promote the breach of good practices of scientific conduct;
 - To stimulate and promote the dissemination of the general principles of ethics.

➤ **Functioning**

- The Committee shall issue a written opinion on each research protocol submitted, within thirty days of submission of the application, as well as a statement of informed consent from the participants;
- The Committee's meetings are dependent on the occurrence of situations that disturb the proper functioning of CIDEEFF.

➤ **Supplementary Scheme**

- For the interpretation and integration of gaps or omissions of this document, the statutes of CIDEEFF and the code(s) of ethics of professional and scientific associations, national and international, within the scope of the activity of CIDEEFF's researchers are applicable in a supplementary manner.

5. DISCIPLINARY SANCTIONS

Breach of duties as listed in points a) vi); b) iii); c), d), and e); f) ii) and iii) constitute serious infractions.

Serious infractions of this Charter shall be punishable with suspension from one month to one year, or with definitive withdrawal from the activities of the Research Center.

The other points and paragraphs of this Charter shall constitute minor infractions.

Minor infractions shall be punishable:

- a. Invitation to reformulation or withdrawal from the project if the guidelines of the Ethics Committee are not complied with;

- b. Written reprimand with or without a formal apology to the penalized person/entity;
- c. Warning.

If a complaint or report of harassment is found to be unfounded or maliciously filed with the intent to harm another, CIDEEFF shall promote the initiation of the appropriate disciplinary procedure, without prejudice to the judicial steps that the situation may impose.

The disciplinary sanctions provided for in this Charter are without prejudice to the application of other penalties provided for in the other applicable legal norms.