

## Publication Ethics and Malpractice Statement

(composed using the Publishing Ethics Resource Kit, in compliance with Elsevier recommendations and COPE's Best practice Guidelines for Journal Editors)

Publication of an article in an academic peer-reviewed journal serves several functions, one of which is to develop a good research, that should be well justified, well planned, appropriately designed and ethically approved. It is a direct reflection of the quality of the work of the Authors and the institutions that support them. To conduct research to a lower standard may constitute misconduct. It is therefore important to agree upon standards of expected ethical behavior for all parties involved in the act of publishing: the Authors, the journal Editorial Board, the peer-reviewers and the publisher have responsibilities to meet expected ethical standards at all stages in their involvement from submission to publication of an article. Below is a summary of our key expectations of publisher, Editorial Board, peer-reviewers and Authors.

### **Responsibilities of the Publisher**

Misconduct and unethical behaviour

- The Agenzia delle Entrate, as publisher of the journal Territorio Italia, takes its duties of guardianship over all stages of publishing extremely seriously in order to identify and prevent the publication of papers where research misconduct has occurred.
- The Agenzia delle Entrate ensures that good practice is maintained to the standards outlined above and in no case encourages misconduct or knowingly allows misconduct to take place.
- The Agenzia delle Entrate adopts a neutral position on issues treated within its journal, so it is not responsible for the opinions expressed in the notes and the articles.

Articles publication

- The Agenzia delle Entrate undertakes to publish the article acknowledging the names of the Authors and the source in standard citation form.
- After the acceptance, the Agenzia delle Entrate undertakes to publish

the article and to bear the expense of it, following the customary standard, within a reasonable period after acceptance.

- The Agenzia delle Entrate undertakes to send to the corresponding Author 1 (one) complimentary copy of the issue of the publication in which the article appears.

## **Responsibilities of the Editorial Board**

### Publication decisions

- The Editorial Board is responsible for deciding which of the articles submitted to the journal should be published.
- The Editorial Board considers and accepts articles solely on their academic merit and without commercial influence. The validation of the article in question and its importance to researchers and readers must always drive such decisions.
- The Editorial Board may be guided by the policies of the journal and constrained by such legal requirements as shall then be in force regarding libel, copyright infringement and plagiarism.
- The Editorial Board should evaluate manuscripts for their intellectual content without discrimination on grounds of gender, sexual orientation, religious or political beliefs, ethnic or geographical origin of the Authors.
- The Editorial Board should promote the journal across multiple regions, including developing countries.

### Confidentiality

- The Editorial Board and any Editorial Staff must not disclose any information about a submitted manuscript to anyone other than the corresponding Author, reviewers, potential reviewers, other editorial advisers, and the publisher, as appropriate.
- Privileged information or ideas obtained through peer review must be kept confidential and not used for personal advantage.

### Disclosure and conflicts of interest

- Unpublished materials disclosed in a submitted manuscript must not be used in Editorial Board members' own researches without the express written consent of the Authors.
- Members of the Editorial Board should recuse themselves from considering manuscripts in which they have potential conflicts of

interest resulting from competitive, collaborative, or other relationships or connections with any of the Authors, companies, or (possibly) institutions connected to the papers.

- The Editorial Board should require all contributors to disclose relevant competing interests and publish corrections if competing interests are revealed after publication. If needed, other appropriate action should be taken, such as the publication of a retraction or expression of concern.

#### Misconduct and unethical behaviour

- The Editorial Board should identify and prevent the publication of papers where research misconduct has occurred.
- Whoever informs the Editorial Board or publisher of such conduct should provide sufficient information and evidence in order for an investigation to be initiated. All complaints should be investigated no matter when the original publication was approved, until a successful decision or conclusion is reached. Documentation associated with any such complaints should be retained.
- The Editorial Board should adopt and follow reasonable responsive measures in the event of complaints of an ethical or conflict nature, concerning a submitted manuscript or published paper. Such measures will generally include contacting the Authors of the manuscript or paper and giving due consideration of the respective complaint or claims made (minor breaches), but may also include publication of formal notice detailing the misconduct, as well as communications to the accused Author's department or funding agency, relevant institutions and research bodies (serious breaches). If the complaint is upheld, the publication of a correction, retraction, expression of concern, or the imposition of a formal embargo, may be relevant. Every reported act of unethical publishing behavior must be looked into, even if it is discovered years after publication.
- The Editorial Board should give Authors a reasonable opportunity to respond to any complaints.

#### The Peer-review process

Each article submitted to the journal undergoes a *double blind peer review*: the Editorial Board, whose members are international and acknowledged experts in the fields of the journal, designates independent experts in the field

to objectively judge the articles following the blind-review procedure and to write a referee report concerning the appropriateness of the article's structure and contents.

The selection is carried out considering the coherence with the journal's editorial aims, the innovation and the technical-scientific relevance of the developed topics and the presented results.

Manuscripts may also be subject to additional review by Editorial Board members.

## **Responsibilities of the reviewers**

### Contribution to editorial decisions

- Reviewers assist the editor in the editorial decision-making process and through the editorial communications with the Authors may also assist the Authors in improving the quality of the paper by reviewing the manuscript objectively, in a timely manner.
- Reviewers should express their views clearly with supporting arguments.

### Acknowledgement of sources

- Reviewers should identify relevant published works that have not been cited by the Authors. Any statement that an observation, derivation, or argument had been previously reported should be accompanied by the relevant citation.
- Reviewers should also call to the Editorial Board's attention any substantial similarity or overlap between the manuscript under consideration and any other published paper of which they have personal knowledge.

### Confidentiality

- Reviewers should maintain the confidentiality of any information and ideas obtained through peer review or supplied by the Editorial Board or the Authors.
- Reviewers should not retain, copy or use for personal advantage the unpublished materials disclosed in a submitted manuscript.

- Reviewers should treat any manuscripts received for review as confidential documents. They must not be shown to or discussed with others except as authorized by the Editorial Board.

#### Disclosure and conflicts of interest

- Any selected referee who feels unqualified to review the research reported in a manuscript or knows that its prompt review will be impossible should notify the Editorial Board and excuse himself from the review process.
- Reviewers should recuse themselves from considering manuscripts in which they have potential conflicts of interest (financial, institutional, competitive, collaborative or other relationships or connections with any of the Authors, companies, or institutions connected to the papers) and should alert the Editorial Board to these, if necessary withdrawing their services for that manuscript.

### **Responsibilities of the Authors**

#### Originality

- The Authors warrant that the article is original, it has not been published before in their current or substantially similar form, or it is under consideration or accepted for publication with another journal. Submitting the same manuscript to more than one journal concurrently constitutes unethical publishing behavior and is unacceptable.
- The Authors should provide the Editorial Board with a copy of any submitted manuscript that might contain overlapping or closely related content.
- The Authors warrant being the sole creators of the article and that the article does not infringe any existing third party copyright or moral right. Therefore, prior to article submission, the Authors should clear permissions to use any content that has not been created by them.
- The Authors shall hold harmless and indemnify the Agenzia delle Entrate from any third party claims resulting from the publication of the article. The warranties contained in this clause also apply to any drawing, photograph or other illustration included in the article and delivered by the Authors.
- All Authors are obliged to participate in peer review process.

#### Multiple, redundant or concurrent publication

- Publication of some kinds of articles (e.g. clinical guidelines, translations) in more than one journal is sometimes justifiable, provided certain conditions are met. The Authors and the Editorial Board of the journals concerned must agree to the secondary publication, which must reflect the same data and interpretation of the primary document. The primary reference must be cited in the secondary publication.

#### Plagiarism

- Plagiarism takes many forms, from using another work (typically the work of another author) without permission, credit, or acknowledgment, to literal copying or paraphrasing substantial parts of another paper (without attribution), to claiming results from research conducted by others. Plagiarism in all its forms constitutes unethical publishing behavior and is unacceptable.

#### Acknowledgement of sources

- Where portions of the content overlap with published or submitted content, the Authors should acknowledge and appropriately cite those sources.
- The Authors should cite publications that have been influential in determining the nature of the reported work.
- Information obtained privately, as in conversation, correspondence, or discussion with third parties, must not be used or reported without explicit, written permission from the source.
- Information obtained in the course of confidential services, such as refereeing manuscripts or grant applications, must not be used without the explicit written permission of the Authors of the work involved in these services.

#### Authorship of the paper

- The award of authorship should balance intellectual contributions to the conception, design, analysis, interpretation and writing of the study against the collection of data and other routine work.
- All those who have made significant contributions should be listed as co-authors. If there is no task that can reasonably be attributed to a particular individual, then that individual should not be credited with authorship.

- Where there are others who have participated in certain substantive aspects of the research project, they should be acknowledged or listed as contributors.
- To avoid disputes over attribution of academic credit, it is helpful to decide early on in the planning of a research project who will be credited as authors, as contributors, and who will be acknowledged.
- All Authors have the ability and responsibility to publicly defend the content of their paper. The multidisciplinary nature of much research can make this difficult, but this can be resolved by the disclosure of individual contributions.
- The corresponding Author should ensure that all appropriate co-authors and no inappropriate co-authors are included on the paper, and that all co-authors have seen and approved the final version of the paper and have agreed to its submission for publication.

#### Data access and retention

- Where appropriate and where allowed by employer, funding body and others who might have an interest, the Authors should deposit data associated with the submitted manuscript in a suitable repository or storage location.
- The Authors should supply or provide access to these data, on reasonable request. The Authors should in any event be prepared to retain such data for a reasonable time after publication.

#### Reporting standards

- The Authors should carefully read the target journal's "Author Guidelines".
- The Authors are committed to provide all complete data required for the publication of the article and to ensure that these are true and will be promptly updated.
- The Authors should present an accurate account of the work performed as well as an objective discussion of its significance. Underlying data should be represented accurately in the paper. A paper should contain sufficient detail and references to permit others to replicate the work.
- Fraudulent or knowingly inaccurate statements constitute unethical behavior and are unacceptable.
- Review and professional publication articles should also be accurate and objective, and editorial opinion works should be clearly identified

as such.

#### Hazards and human or animal subjects

- If the work involves the use of animal or human subjects, the Authors should include a statement in the manuscript that informed that all procedures were performed in compliance with relevant national, local and institutional laws and requirements and that the appropriate institutional committee(s) has approved them.
- The Authors should include a statement in the manuscript that informed that approval has been sought and obtained for experimentation with human subjects.
- The Authors should respect the privacy rights of human subjects and obtain express permission from them.
- If the work involves chemicals, procedures or equipment that have any unusual hazards inherent in their use, the Authors must clearly identify these in the manuscript.

#### Disclosure and conflicts of interest

- The Authors should disclose in their manuscript any potential financial or other substantive conflict of interest that might influence on their duties at any stage during the publication process. Examples of potential conflicts of interest which should be disclosed include employment, consultancies, stock ownership, honoraria, paid expert testimony, patent applications/registrations, and grants or other funding.
- All sources of financial support for the project should be disclosed.

#### Fundamental errors in published works

- The Authors should promptly notify the Editorial Board or publisher if a significant error or inaccuracy in their own published work is identified.
- The Authors should cooperate with the Editorial Board and publisher to publish an erratum, addendum, corrigendum notice, or to retract the paper, where this is deemed necessary.
- If the Editorial Board or the publisher learns from a third party that a published work contains a significant error, it is the obligation of the Authors to promptly retract or correct the paper or provide evidence to the Editorial Board of the correctness of the original paper.