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The challenges of multi-level states. In particular, the case of Northern Ireland (p. 631)

Justin Orlando Frosini

Essays and Articles

Fiscal Federalism in “Ongoing Transition”: on the New Financial and Tax Structure of Differentiated Federalism (p. 641)

Giuseppina Lofaro

This essay attempts to reconstruct the cumbersome ongoing reform and the copious interdisciplinary debate in a promotional perspective of virtuous competition between territories. The path to differentiated autonomy can represent a valuable opportunity for a “development taxation” that is to renew the tax system of the Regions in the light of local specificities and to achieve promotional and non-fiscal purposes. The comparative analysis suggests importing the Spanish fiscal joint responsibility system into the Italian system. Differentiated federalism should constitute a link towards fiscal federalism to resume its interrupted itinerary, in a systematic perspective of collaboration and coordination according to a cooperative model.

The Emergency Administrative Acts Range. Coordination Attempts Between Central Government and Regional Measures During One Year of Pandemic Emergency (p. 675)

Renato Rolli, Riccardo Stupazzini

The article aims to examine the evolution of the critical relationship between the central government and the regional authorities by examining the efficacy of the coordination between the measures set by these authorities through administrative acts during the last year of epidemiological emergency. For this purpose, considering courts’ decisions pro-

vides an examination of the misalignments between central and periphery regulations.

Devolution Post Brexit: The Perplexity of Multi-Levelled Governance in a Disunited Kingdom (p. 729)

Peter Leyland

It is argued in this article that viewed from the perspective of devolved governance the Brexit process is exerting a profoundly destabilising effect on the UK constitution. After referring to the general approach in the UK withdrawal legislation the discussion turns to its effect on the devolution arrangements. The question of the coordination of policy implementation, policy divergence and dispute resolution between governments is addressed in respect to the introduction of an internal market for the UK under the Internal Markets Act 2020. In addition, the article considers the impact of Brexit on Ireland, North and South. Particular reference is made to the 'Irish Backstop' agreement and related protocol set against the wider context of the Belfast Agreement and the upsurge of tension and violence in Northern Ireland.

The European Union and Tax Law: Brief Reflections on the Ambitious Projects Remained Unfinished and on the Rules Underlying the Decision-Making Process (p. 759)

Riccardo Lancia

Notes about the role played by the European Union in tax matters to identify the peculiarities characterising European action in this sector. This action appears to be intrinsically linked to the need to achieve a difficult balance between adopting a common approach and preserving the member States' national sovereignty. Part of the paper is reserved for a brief analysis of some ambitious projects, which are currently not implemented due to the current European decision-making system. The issue lies in the need to rethink the decision-making process rules to provide further speed and efficiency to the entire procedure. This contribution considers the recent position taken by the European Commission regarding the need to overcome the impasse in the decision-making process.

Blockchain and Public Administration: State of the Art and Perspectives
(p. 803)

Manfredi Matassa

Blockchain technology is increasingly attracting operators' attention in the technology sector and Italian and European institutions. If the multiple applications of this technology were initially approached exclusively by the financial sector, now seem to have an unlimited scope: public services, protection of privacy, digital identity, tracing of production chains are just some of the areas compatible with what seems to be a new industrial revolution. However, only recently those applications have been studied in the field of public law, and the new possibility offered by blockchain can no longer be excluded from the debate of administrative law. In addition to providing an overview of the debate surrounding the delicate relationship between emerging technologies and regulation, this paper aims to highlight the possible areas of application that blockchain could find in the context of public administration.

Public project financing as a methodological tool for building new football facilities? (p. 839)

Gary Louis Pietrantonio

Starting from the premise that Italian football clubs have not at their disposal sports infrastructures able to generate the necessary proceeds essential to be competitive at the European level, the paper describes the fragmented legal framework applicable to the building of multifunctional sports facilities. Preliminarily the author describes the main issues that arose over the special proceeding set forth by the Italian legislator in order to speed up the realisation of the projects regarding the construction of the new stadiums proposed by primary football clubs. After completing the analysis of such issues, the author verifies if the recent Legislative Decree 38/2021 succeeded in solving the present gaps and problems of the former legal framework. In addition to that, the article also describes the possible alternative solutions provided by the Italian legislator to facilitate the realisation of new multifunctional sports facilities. In particular, the author focuses on the description of the figure

of the institute of “project financing” as amended by the latest legislative interventions (“Decreto Semplificazioni” and “Decreto Sblocca Cantieri”). The analysis results show that the interventions of the legislator have only partially solved the underlying problems connected to the realisation of sports infrastructures and the cooperation between private undertakings and contracting public authorities.

The Last Obstacle to the Legitimacy of the Autonomous Communities in the Spanish Unconstitutionality Appeal (p. 883)

Paloma Requejo Rodríguez

In accordance with its organic regulatory law (LOT), the Spanish constitutional court has considered that the executives and parliaments of the autonomous communities can only file an appeal for unconstitutionality against laws and regulations of the state with the legal rank which affect their own scope of autonomy. Therefore, unlike state bodies, they cannot appeal regional laws or norms with legal rank. Since the constitution does not expressly refer to these limitations, many legal scholars and some constitutional court judges, in their dissenting opinions, suggest an interpretation of art. 32.2 LOTC in accordance with the supreme norm that allows doubts about its unconstitutionality to be overcome. This alternative reading, in some cases forced, has not been entirely accepted by a court reluctant to take the last step to extend regional legitimacy, which perhaps corresponds to the legislator.