



REGULATIONS ON TUITION AND FEES, WAIVERS AND SCHOLARSHIPS ACADEMIC YEAR 2023/2024

(Issued by Rector's decree no. 0025021/23 of 23 June 2023)

Art. 1 – Scope

These regulations govern student tuition and fees, the criteria for total and partial waivers from tuition and fees, and the criteria for awarding scholarships for the academic year 2023/2024.

Art. 2 – Student tuition

Student tuition and fees consist of the single, all-inclusive annual fee set by the University, the regional tax for the right to higher education and the stamp duty.

In addition, there are fees regulated by the University for services provided at the request of students for individual needs.

Art. 3 - Bachelor's, Master's and single-cycle Master's degree programmes

For the purposes of enrolling in Bachelor's and Master's degree programmes, taxes and the all-inclusive annual fee shall be paid in two instalments in accordance with the terms and deadlines set forth in these regulations. As this is a single obligation, the payment of the first instalment involves the duty to also pay the second instalment.

Bachelor's, Master's and single-cycle Master's degree programmes shall be divided into two tuition areas as set out in Annex 1, which is an integral part of these regulations.

FIRST INSTALMENT

The first instalment is €156.00 and consists of the following items:

- Regional tax for the right to higher education € 140.00
- Stamp duty € 16.00

Enrolment is finalised by paying the first instalment according to the terms and conditions provided by the calls for applications to Bachelor's and Master's degree programmes.

Enrolment shall be renewed no later than 2 October 2023 by paying the first instalment through the dedicated service on the student's UNIMIA personal page.

Students who intend to transfer to another degree programme of the University must renew their enrolment on the previous programme for the academic year 2023/2024, before applying for internal transfer.

Students who graduate within the third session of the academic year 2022/2023 and students who transfer to another university within the deadlines, as set by resolution of the Academic Senate, are not required to renew their enrolment.

Late payment interest shall apply to students renewing enrolment beyond the deadline, as set forth below.

Late payment interest for enrolment beyond the deadline also applies to those who have applied to sit the final exam within the third session of the academic year 2022/2023 and who, not having graduated, enrol beyond the deadline for the academic year 2023/2024.



SECOND INSTALMENT

The second instalment consists of the all-inclusive fee and it is determined according to the economic condition of the student's family, the type of enrolment and the programme area. The parameters for determining the second instalment are the following:

1. Minimum ISEE for on-track students and students who have been off-track for one year: €22,000
2. ISEE greater than €22,000 and up to €40,000: 3% rate to be applied to the difference between the student's ISEE and the minimum ISEE of €20,000 (formula in table 2 for area A);
3. ISEE greater than €40,000 and up to €75,000: 3% rate to be applied to the difference between €40,000 and €20,000 plus 7% rate to be applied to the difference between the student's ISEE and €40,000 (formula in table 3 for area A);
4. For programmes in area B a multiplication coefficient of 1.28 is applied (formula in table 2 for area B);
5. A multiplication coefficient of 1.50 is applied to students who have been off-track for two or more years, with a second instalment equal to a minimum of €200 for an ISEE up to €22,000 (formula in tables 2 and 3);
6. Maximum ISEE equal to €75,000, above which the maximum second instalment is due as follows:

Table 1 - Maximum second instalment

Area	Student status	Maximum second instalment
A	On-track/off-track for one year	€ 3,050.00
A	Off-track for more than one year	€ 4,575.00
B	On-track/off-track for one year	€ 3,904.00
B	Off-track for more than one year	€ 5,856.00

Table 2 - Formula for determining the 2nd instalment for students enrolled on study programmes in Area A

ISEE University value	Students on-track/off-track for one year - Area A	Students off-track for more than one year - Area A
Up to a minimum ISEE of €22,000	0	€200
Between the minimum ISEE of €22,000 and €40,000	$(\text{student's ISEE} - 20,000) * 3\%$	$(\text{student's ISEE} - 20,000) * 3\% * \text{off-track coefficient}$ Minimum of €200.00 if the amount calculated according to the formula is less than €200.00
Between €40,000 and €75,000	$\{[(40,000 - 20,000) * 3\%] + [(\text{student's ISEE} - 40,000) * 7\%]\}$	$\{[(40,000 - 20,000) * 3\%] + [(\text{student's ISEE} - 40,000) * 7\%]\} * \text{off-track coefficient}$
Greater than €75,000 or undeclared	Maximum second instalment	Maximum second instalment



Table 3 - Formula for determining the 2nd instalment for students enrolled on study programmes in Area B

ISEE University value	Students on-track/off-track for one year - Area B (and ex Area C)	Students off-track for more than one year - Area B (and ex Area C)
Up to a minimum ISEE of €22,000	0	€200
Between the minimum ISEE of €22,000 and €40,000	$(\text{student's ISEE} - 20,000) * 3\% * \text{area B-C coefficient}$	$(\text{student's ISEE} - 22,000) * 3\% * \text{area B-C coefficient} * \text{off-track coefficient}$ Minimum of €200.00 if the amount calculated according to the formula is less than €200.00
Between €40,000 and €75,000	$\{[(40,000 - 20,000) * 3\%] + [(\text{student's ISEE} - 40,000) * 7\%]\} * \text{area B coefficient}$	$\{[(40,000 - 20,000) * 3\%] + [(\text{student's ISEE} - 40,000) * 7\%]\} * \text{area B coefficient} * \text{off-track coefficient}$
Greater than €75,000 or undeclared	Maximum second instalment *area B coefficient	Maximum second instalment *area B coefficient *off-track coefficient

Students enrolled in joint degrees which are instituted under specific agreements with foreign universities and administratively based at the University of Milan shall pay the fees set forth in the agreements for the institution of such programmes. Therefore, the above-mentioned criteria for determining the all-inclusive fee do not apply to these degree programmes.

SECOND INSTALMENT PAYMENT DEADLINE AND PROCEDURES

The second instalment must be paid by 31 January 2024 through UNIMIA student's personal page, in the section dedicated to payments.

Students who enrol by 31 December 2023 will see two payment notices, the first one in the second half of December 2023 and the second one in the first week of January 2024.

For students who enrol after 31 December 2023, and no later than 31 March 2024, the second instalment will be payable as of April 2024, and the payment deadline will be 31 May 2024.

When enrolling for the academic year 2023/2024, the maximum amount of the second instalment shall be allocated as shown above in table 1.

To obtain a reduction on the second instalment, it is necessary to apply for the ISEE University certificate by 16 October 2023.

RESCHEDULING THE SECOND INSTALMENT

Students enrolled in Bachelor's, Master's and single-cycle Master's programmes, with a second instalment amount of €700.00 or more and who enrolled by 31 December 2023, may request that it be staggered in four monthly instalments, without interest.

Rescheduling the second instalment is possible for students enrolled in Bachelor's, Master's and single-cycle Master's programmes, but not for students enrolled in a post-graduate programme (vocational masters, advanced courses, PhDs, postgraduate schools).



The instalment plan may be requested from the moment the second instalment is payable, and no later than 31 January 2024, by accessing the online service for the payment of tuition and fees.

After the instalment plan application has been confirmed, it is no longer possible to pay the second instalment as a lump sum.

Failure to pay the instalments within 30 April 2024 will result in the instalment plan being cancelled. In this case, the student will be required to pay the second instalment as a lump sum.

The instalments must be paid within the following deadlines:

1. 31 January 2024
2. 29 February 2024
3. 29 March 2024
4. 30 April 2024

The first instalment will be available upon application. The second, third and fourth instalments will be available only after payment of the previous instalment has been received by the University.

Failure to pay any instalment will result in the student's academic career being immediately halted until the debt is settled.

The instalment plan will be cancelled and the student will be required to pay the outstanding amount as a lump sum in the following cases:

- If the student pays any instalment using a payment method which is different from the one made available by the University;
- If the student applies for the ISEE University certificate, with an update of the second instalment amount, after 31 January 2024.

The payment of the fourth and last instalment after 30 April 2024 results in late payment interest on the full instalment-plan amount, in addition to the student's academic career being halted.

In case the academic career comes to an end (withdrawal from studies, transfer, graduation) the instalment plan will be cancelled, and the student may end his/her academic career only after settling the full instalment-plan amount with late payment interest, if any.

Art. 4 – Part-time enrolment

As regards tuition and fees for part-time students, please refer to the University's Student Regulations - Appendix 3. Applications must be submitted from 2 October to 2 November 2023.

Students who want to enrol part time must pay the first tuition instalment in full.

The second-instalment amount is reduced by 50% or 25% depending on the part-time enrolment option.

If the student opts out of part-time enrolment, he/she will be required to pay the unpaid amounts.

If the student switches from full-time to part-time enrolment, there will be no refund of tuition and fees paid for previous academic years.

If the student graduates earlier, as compared to the duration of their part-time track, the second instalment amounts for part-time years shall be adjusted accordingly.

Students who apply for part-time enrolment after the second-instalment payment notice has been issued may not apply for a rescheduling.

Art. 5 – Bachelor's degree in Computer Systems and Networks Security – Online

For the online programme there is an additional fee of €500.00 for on-track students and €200.00 for off-track students interested in using the platform services. This amount must be paid by 30 November 2023 and cannot be rescheduled.

The additional fee is due even if the student suspends his/her studies.



Failure to pay the fee within the deadline will result in the student's academic career being immediately halted, with no access to the platform.

Part-time students shall pay the full amount of the additional fee for the first three academic years, whereas they will be exempt from paying it for the following academic years envisaged in case of part-time enrolment.

Art. 6 – ISEE Certificate for Education Incentive Programmes

The ISEE Certificate for education incentive programmes, hereinafter referred to as ISEE University certificate, is required to obtain a reduction of the second instalment maximum amount, as well as to apply for financial aid and benefits related to the student's economic condition, and to obtain the income score for the purposes of 200-hour student collaborations.

ISEE University certificates are acquired by the University online, from the INPS database. The University acquires only ISEE certificates for education incentive programmes.

ISEE University certificates are not acquired online if:

- They have not been requested for education incentive programmes
- The student has already requested a rescheduling
- The student has already paid the second instalment

To obtain a reduction on the second instalment, students must apply for the ISEE University certificate by 16 October 2023. Students holding an ISEE University certificate valid until 31 December 2023 are not required to apply for an additional certificate.

Students who apply for the ISEE University certificate from 17 October 2023 to 31 December 2023 are required to pay a late declaration fee of €250.00. Only students who did not apply for the ISEE University certificate by 16 October 2023 and have not paid the second instalment (either fully or in part), may consider this extended deadline.

The student has no right to a refund if his/her ISEE University certificate is exceptionally acquired after the payment of the second instalment (either fully or in part), and the amount due is below the one that the student has already paid.

Students who apply for the ISEE University certificate from 17 October to 31 December 2023 are not required to pay the late declaration fee if they are enrolled in Year I of a Master's degree.

Those who fail to apply for the ISEE University certificate by 31 December 2023 will be charged the maximum second instalment amount.

Students who have applied to sit the final exam by the third session of the academic year 2022/2023 and who, not having graduated, must enrol for the academic year 2023/2024, are required to comply with the deadlines for the submission of the ISEE University certificate and will be subject to the late declaration fee.

CURRENT ISEE

For the purposes of a reduction of the second instalment maximum amount, students holding an ISEE University certificate may apply for the current ISEE certificate within the above-mentioned deadlines.

The current ISEE certificate must be requested within the terms set forth by these regulations, and must be valid at the time of acquisition by the University.

For the purposes of compliance with the deadlines and the application of the late declaration fee, the University will take into consideration the date of signature of the Single Substitute Statement (Dichiarazione Sostitutiva Unica, DSU) for the previous ordinary ISEE University certificate, to which the current ISEE refers.



SPECIAL CASES

Students not living with their parents

In application of art. 8 of Prime Minister's Decree (DPCM) no. 159/13, students who do not reside with at least one of their parents may declare themselves independent from their family of origin and apply for the ISEE University certificate in which they appear without their parents, if at the date of signature of the DSU, both of the following requirements are met:

- a) The student's residence, as resulting from personal data records, has been outside the housing unit of the family of origin for at least 2 years prior to the date of signature of the DSU, and in a property not owned by a member of the family of origin;
- b) The student's tax income from employment or similar work, though not on a family member's payroll, as declared in calendar years 2021 and 2022, is not less than €9,000 per year.

In the case of married students, the minimum income requirement is assessed also including the income of the spouse. Therefore, the student may apply for the ISEE University certificate related to their family, subject to other requirements.

Students who fail to meet one or both requirements will be considered part of their parents' household for the purposes of the ISEE University certificate.

If the request for the ISEE University certificate is submitted in calendar year 2024, the income requirements must be met in reference to calendar years 2022 and 2023.

Art. 7 – Tuition fees for students with foreign citizenship

Pursuant to art.8 of DPCM no. 159/13, students with foreign citizenship and with a family that generates income and assets abroad cannot apply for the ISEE University certificate. These students owe a fixed second-installment amount as set out below, based on their country of origin and the type of enrolment.

Amounts for on-track students and students who have been off track for one year in area A

- €200.00 for students from Group A countries
- €700.00 for students from Group B countries
- €2,000.00 for students from Group C countries

Amounts for on-track students and students who have been off track for one year in area B

- €256.00 for students from Group A countries
- €896.00 for students from Group B countries
- €2,560.00 for students from Group C countries

Amounts for students who have been off track for more than one year in area A

- €300.00 for students from Group A countries
- €1,050.00 for students from Group B countries
- €3,000.00 for students from Group C countries

Amounts for students who have been off track for more than one year in area B

- €384.00 for students from Group A countries
- €1,344.00 for students from Group B countries
- €3,840.00 for students from Group C countries



For the purposes of determining the fixed tuition fee, foreign countries shall be grouped into three homogeneous groups, as set out in annex 2 (tables A, B, C), which forms an integral part of these regulations.

Very poor and developing countries, as defined by an annual decree of the Ministry of University and Research, are shown in table A.

Students with Italian citizenship and foreign residence, with a family that generates income and owns assets abroad, shall refer to the foreign country of residence for the purposes of determining the fixed second-installment amount.

Students enrolled in the Registry of Italians Living Abroad (Anagrafe Italiani Residenti all'Estero - AIRE) who meet the "independent student" requirement, or whose family generates income and owns assets abroad, shall refer to the foreign country of residence for the purposes of determining the fixed second-installment amount.

Students who have been granted political-refugee status will be required to obtain an ISEE University certificate only if they have income or assets in Italy. Otherwise, no document will be required for the assessment of their economic condition, and the amount of tuition fees will be equal to the minimum amount. Moreover, the student will be allocated to the lowest-income bracket for the purposes of awarding any benefits under education incentive programmes.

Application for benefits under education incentive programmes

Students with foreign citizenship, and income and assets abroad, may request benefits under education incentive programmes if they meet merit and need requirements provided by the respective calls for applications.

When submitting an application for a benefit, the student will be required to upload the documentation for the calculation of the equalised ISEE University value, for the purpose of determining the economic condition of the household. The list of any documents required and the rule for calculating the equalised ISEE University value are indicated in the specific calls for applications.

Moreover, these students may apply for tuition waivers, benefit from an automatic waiver in accordance with the provisions of these regulations and participate in the calls for student collaborations and other need-based benefits, based on the following ISEE assumptions:

Students from foreign countries listed in table A = 22,000

Students from foreign countries listed in table B = 31,000

Students from foreign countries listed in table C = 40,000

List of documents to be produced, if required, for the purposes of benefits under education incentive programmes:

- Certificate issued by a registry office or other competent public body, according to the law of the country of origin, stating the composition of the household: in case of just one parent, the certificate must specify if separated/divorced, widower, non-cohabiting (in this case, provide the data of the non-cohabiting parent).
- Documentation issued by the competent offices of the country of origin stating the income received in calendar year 2022 by all the household members (specify if the income was produced from employed work, self-employment, pension). If no income was produced, the documentation shall include a declaration for each household member specifying that there was no income.
- Documentation issued by the competent offices of the country of origin certifying the movable assets owned by all household members as at 31/12/2022: deposits, shares or investments securities, life insurance, the net equity of the corporation or business owned. Where no movable assets are held, the documentation shall include a declaration that there is no movable property for each household member.
- Documentation issued by the competent offices of the country of origin certifying the real estate owned as at 31/12/2022 by all household members with an indication of the square meters of each property. Specify whether the property is the place of residence or otherwise. Where no property is held, the documentation shall include a declaration that there is no immovable property, for each household member.



The documentation must be issued by the competent authorities of the country where the assets and revenues were produced, and must be legalised and translated into Italian by an Italian Diplomatic or Consular Authority abroad. For those countries where it is difficult to obtain the documentation from the local Italian Embassy, the student can contact the foreign diplomatic or consular authorities in Italy: in this case, the certification issued must be legalised by the Prefectures pursuant to art. 33 of Presidential Decree no. 445 of 28 December 2000.

Based on the documentation certifying the income/wealth produced abroad, the University calculates the equalised ISEE University value applying the following rules:

- Sum of the income received by each individual household member, produced in calendar year 2022;
- 20% of the sum of movable and immovable property owned by each individual member of the household as at 31/12/2022; for the purposes of calculating the value of immovable property, only buildings will be considered, and valued at €500 per square metre;
- The equalised ISEE University value is calculated as the sum of the above items, with allowances for income and movable and immovable property, using the equivalence scale set by DPCM no. 159/13.

Art. 8 – Provisions applicable to students lapsing in the academic year 2022/2023

Students lapsing in the academic year 2022/2023, who renew their enrolment for that academic year beyond the term, will have to pay the first and second instalments with late payment interest.

In order to obtain a reduction of the second instalment maximum amount, these students may submit the ISEE University certificate after the deadline, and will be charged a late declaration fee.

Art. 9 – Drop-out students

Students enrolled in the academic year 2023/2024 who withdraw from studies after 16 October 2023 and by 31 January 2024 are required to pay €400.00 as a fixed charge for withdrawal from studies, or to pay the second instalment based on the ISEE University value, whichever the lower. Those enrolled in Year I of a Master's degree programme shall pay €400.00 if they withdraw between 15 January 2024 and 16 February 2024. If they sit for one or more exams, this amount will be due even if the student withdraws before the dates indicated above. This does not apply to English language assessments.

Students enrolled in the academic year 2023/2024 who withdraw from studies after the above-mentioned dates must pay the second maximum instalment or the amount due on the basis of the ISEE University certificate.

The student has no right to a refund of the payment of €400 or the second instalment amount calculated according to the ISEE University value if the withdrawal is submitted after the payment of the second instalment (either fully or in part).

Students without an ISEE University certificate may request it beyond the deadlines as set out in Article 6 with no late declaration fee. No late payment interest will be charged even if the payment is made beyond the deadline.

Drop-out students who fail to submit a formal application for withdrawal are also required to pay the second instalment.

Students who have requested and obtained benefits under education incentive programmes may submit a formal application for withdrawal only after settling their debts.



Art. 10 – Provisions for students enrolled in postgraduate programmes

Postgraduate schools

First instalment

Postgraduate schools of medicine and health		Postgraduate schools - other degrees	
Down payment for tuition fees	€490.00	Down payment for tuition fees	€ 490.00
Stamp duty	€ 16.00	Stamp duty	€ 16.00
		Regional tax for the right to higher education	€ 140.00
TOTAL	----- €506.00	TOTAL	----- € 646.00

Second instalment

School	Second instalment amount
Archaeological, Historical and Artistic Heritage	€ 950.00
Postgraduate schools of medicine and health and Postgraduate school of legal professions	€ 1,680.00
Other Postgraduate schools	€ 1,265.00

The payment deadlines for the first and second instalments change according to the enrolment cohort for postgraduate schools of medicine and health.

For other schools, the second instalment is due on 31 May 2024.

Students who suspend their postgraduate programme for maternity or sickness are required to comply with the deadlines for enrolment and payment of the second instalment provided for their cohort.

For the purposes of enrolment in postgraduate schools, tuition and fees are paid in two instalments but under a single obligation. Therefore, the payment of the first instalment involves the obligation to pay the second instalment as well.

The second instalment is also due by students who drop out or formally withdraw from studies. If the application for withdrawal is submitted before the expiry of the second instalment, an amount of €400.00 shall be payable as a fixed charge for withdrawal.

PhD programmes

PhD students are required to pay the insurance premium of €15.50, the regional tax for the right to higher education of €140.00 and a stamp duty of €16.00.

Vocational masters and advanced courses

Tuition and fees and deadlines for enrolment in vocational masters and advanced courses are defined each year by the academic bodies and specified in the calls for applications.

If withdrawal occurs prior to the actual start of the course, any fees paid will be reimbursed, minus an amount equal to 10% of the enrolment fee and in any case not lower than €100, which will be withheld by the University to cover general and administrative costs.

For the purposes of enrolment in vocational masters, tuition and fees are paid in two instalments but under a single obligation. Therefore, the payment of the first instalment involves the obligation to pay the second instalment as well. The second instalment is also due by students who drop out or formally withdraw from studies. Rescheduling the second instalment is not permitted.

Postgraduate programmes are subject to the applicable provisions set forth in Articles 12, 13, 14 and 15 of these regulations.



Art. 11 – Fees for single courses

For enrolment in single courses, a fee of €180.00 is due for the first course and a fee of €126.00 for each additional single course.

The fees paid for single courses include the price of the student's accident insurance and the stamp duty of €16.00.

Students with a disability not lower than 66% and/or a disability pursuant to Law 104/92, foreign students enrolled at universities with which specific agreements are in place or included in interuniversity programmes, and recipients of scholarships from the Ministry of Foreign Affairs may apply for a tuition waiver, without prejudice to the amount of the stamp duty of €16.00.

Art. 12 – Office services for all types of programmes

First-instalment late payment fee (until 31 December)	€30.00
Fee for enrolling after 31 December	€105.00
Fee for enrolling after 31 December – Off-track students	€30.00
Second-instalment late payment fee (up to 15 days)	€30.00
Second-instalment late payment fee (beyond 15 days)	€60.00
Fee for original Bachelor's, Master's, Postgraduate school or PhD diploma	€116.00
Fee for admission tests to Healthcare Professions capped programmes, Postgraduate schools, PhDs, vocational masters	€50.00
Fee for assessment tests managed by the University of Milan for admission to Bachelor's degree programmes (not applicable to CISIA tests)	€30.00
Fee for applications for admission to Master's degree programmes (both locally-capped and open-admission programmes)	€30.00
Fee for transfer from/to another University or from/to another programme within the University, and for enrolment in a second degree programme	€75.00
Fee for applications for recognition of a foreign diploma (in addition to enrolment tuition and fees)	€216.00
Fee for transfer credit applications	€75.00
Fee for admission to the degree examination qualifying for the exercise of medical and healthcare professions	€200.00
Fee for career review for the resumption of studies after interruption (amount due for each academic year of interruption)	€200.00
Fee for the resumption of studies after suspension for the reasons set out for different types of study programmes	€200.00
Late application fee	€20.00
Registration fee for state examinations (excluding the medical profession)	€400.00
Reimbursement of expenses for shipping documents by registered mail	€10.00 (Italy) €15.00 (foreign countries)



Art. 13 – Rules for the reimbursement of tuition and fees

The first instalment may be reimbursed only to students who renew their enrolment in the academic year 2023/2024 and who graduate within the third session of the previous academic year, provided that they submit their application for reimbursement within 30 days of graduation.

The first instalment is not reimbursed to students who transfer to another university and who withdraw to enrol at another university, except in the case of enrolment in a capped programme after moving up in the ranking.

The first instalment is not reimbursed to students who, in the academic year 2023/2024, receive benefits under education incentive programmes and graduate within the academic year 2022/2023.

If the student is awarded a partial regional grant, he/she is required to pay 50% of the all-inclusive fee. If the student is awarded a partial University scholarship, he/she is required to pay the entire all-inclusive fee.

The following tuition and fees are non-refundable:

- Tuition and fees related to academic years prior to the year 2023/2024;
- Application fees for admission to Bachelor's and Master's degree programmes, and to postgraduate programmes;
- The fee for enrolment in single courses;
- The transfer fee (from/to another university or programme);
- The fee for enrolment in a second degree programme and for the recognition of a qualification obtained abroad;
- The second instalment, if it is higher than the amount due based on the ISEE University value which was acquired after the payment.

Refund requests must be submitted to the Student Registrar, with a copy of the payment receipts of the amounts for which the refund is requested and a declaration that the applicant has not received any benefits arising from enrolment. The request for reimbursement must be submitted by the applicant or by an appointed person with a proxy and a photocopy of the applicant's identity document.

If the application for reimbursement concerns deceased students, the following documents must be enclosed to the application:

- declaration in lieu of affidavit stating that there is no will and listing all the legal heirs;
- town-hall certified proxy authorising one of the heirs (or third parties) to submit the request and receive the reimbursement.

For all types of reimbursement, a €10.00 amount will be deducted as an administrative fee, a €2.50 amount for bank expenses and a €2.00 amount for the stamp duty (as provided by law).

Art. 14 – Failure to pay tuition and fees

Students who are not current with the payment of tuition and fees for all the years of enrolment may not continue their academic career: they will not be admitted to exams or the degree examination, nor will they be able to transfer to another university or degree programme. They may not renew their enrolment in the year 2023/2024, obtain certificates, register for collaborations, apply for tuition waivers, scholarships, or submit any student applications.

Any examinations sat without being current with payments shall be cancelled by a Rector's provision.

To withdraw from the University, and to receive any certifications for their academic records, one must be current on all past tuition up through the last year of enrolment.

Lapse students may obtain certificates upon payment of any overdue fees up to the last year of enrolment.

The student may apply for interruption of studies during the year due to serious health reasons or the birth of a child, attaching evidence, before the second instalment deadline. The amount of the first instalment already paid may be settled with the amount to be paid on resumption of studies. In any event, no refund may be granted.



The University of Milan will halt the student's academic career and start debt collection procedures against those who failed to pay tuition and fees or to repay any benefits that were subsequently cancelled.

Art. 15 – Tuition waiver

Tuition waivers may be granted automatically or upon request by eligible students, as described here below.

Automatic waiver

Full tuition waiver

- Students with a disability percentage at or above 66% and/or a handicap recognised pursuant to art. 3, paragraph 1 of Law 104/92 who benefited from the same type of waiver in the academic year 2022/2023. These students will also have a waiver on the regional tax for the right to higher education. Students enrolled on the online degree programme will also have a waiver on the related additional fee;
- Students receiving total grants under education incentive programmes;
- Students receiving total University scholarships;
- Students with Ukrainian citizenship;
- Students of Bachelor's, Master's and single-cycle Master's degree programmes enrolled in the ordinary courses of the University School for Advanced Studies IUSS Pavia.

Partial tuition waiver (50%)

- Students receiving partial grants under education incentive programmes.

Partial waiver of €500.00 (to be deducted from the second instalment, if higher)

This partial waiver is available for students enrolled on track in years subsequent to the first for the academic year 2023/2024, with a regular academic record, and who have earned 90% of academic credits, as required by the Programme Description of their study programme up to the year prior to enrolment for the academic year 2023/2024, by 30 September 2023.

For students enrolled in Bachelor's and Master's degree programmes in the healthcare professions and the single-cycle degree programmes in Medicine, internship credits are assessed on 30 November 2023.

In the case of training activities spread over several years or more semesters with a single examination, all credits are understood as referring to the year in which the exam should be taken, as specified in the Programme Description.

A regular academic record means that the student is on track for the academic year 2023/2024 considering the date of his/her first enrolment at University, with no interruptions or repeated years, and does not already hold a university degree.

Transfer students who have repeated a year are also entitled to this kind of waiver.

For students transferring from another programme of the University of Milan in academic year 2023/2024, the 90% merit requirement refers to the number of credits required by their original programme.

For students transferring from another university in academic year 2023/2024, or from another programme or university during an academic year prior to 2023/2024, the merit requirement refers to the number of credits required by the last programme in which the student was enrolled.



For all transfer students, a waiver may be granted only if the student has repeated a year no more than once throughout their career.

Part-time students are not entitled to this kind of waiver.

Waiver upon request

Applications for a waiver must be submitted online from 2 November to 1 December 2023 upon renewal of enrolment in the academic year 2023/2024, and after having applied for the ISEE University certificate (if specifically required for this type of waiver).

Full tuition waiver for students receiving scholarships from the Ministry of Foreign Affairs

Full tuition waiver for on-track graduates

Students who complete their studies within the statutory number of years as of the date of first enrolment, without enrolling as off-track or repeating students, and graduate with 110/110, will be entitled to a full waiver on the all-inclusive fee for the last year of enrolment, provided their ISEE University value does not exceed €40,000.00.

This type of waiver is not available for graduates who have obtained transfer credits from a previous career, except in the case of a change of programme.

The application for a waiver must be submitted within 30 days from the graduation date. Part-time students are excluded from this kind of waiver.

Waiver for disabled students with a disability equal to or greater than 66%

Students with a disability percentage at or above 66% and a recognised handicap pursuant to Article 3, paragraph 1, of Law no. 104 of 5 February 1992 are entitled to a waiver on the all-inclusive fee and regional tax. Students enrolled in the online degree programme also have a waiver on the related additional fee.

The application must be submitted exclusively by students who did not receive the same benefit in the academic year 2022/2023.

Waiver for disabled students with a disability lower than 66%

Applications are assessed by a special board, which will lay out the criteria and the potential amount of the waiver.

Waiver on the €100.00 fee to be deducted from the all-inclusive fee

Students belonging to a family with more students enrolled at this University for the academic year 2023/2024, with an ISEE University value not exceeding €40,000.00.

The application must be submitted by each household member who is entitled to the waiver. This type of waiver can be combined with the others.

General Rules

The following general rules apply to the different types of waiver:

Students enrolled in postgraduate schools, PhDs, vocational masters and advanced courses may receive only waivers governed by national regulations, namely the waivers for recipients of grants from



the Ministry of Foreign Affairs and the waivers for students with a disability at or above 66% and/or a handicap recognised pursuant to Law 104/92).

There is no waiver on the regional tax for the right to higher education of €140.00 and the stamp duty of €16.00.

A waiver on the regional tax is granted to disabled persons with a disability equal to or greater than 66% and/or with a handicap recognised pursuant to Law 104/92.

Students benefiting from a waiver are required to pay within the deadlines any fees for late re-enrolment or late submission of the ISEE University certificate, as well as the second instalment balance, if due, by accessing their UNIMIA personal page – Payment services.

Art. 16 – Income scores for the purposes of student collaborations

The income scores provided for in the regulations governing student collaborations are awarded according to the following criteria:

Bracket	ISEE University value	Points
I	Up to €22,000.00	48
II	Up to €31,000.00	42
III	Up to €40,000.00	36
IV	Up to €49,000.00	30
V	Up to €58,000.00	24
VI	Up to €67,000.00	18
VII	Up to €75,000.00	12
VIII	Beyond €75,000.00	0

Art. 17 - Scholarships

The University provides the following types of scholarships:

1. Regional grants under education incentive programmes;
2. 945 University scholarships of €1,800.00;
3. 60 scholarships of €6,000.00 and 100 full waivers from the all-inclusive fee for eligible non beneficiaries, reserved for international students enrolled in the first year of Master's degree programmes;
4. 36 scholarships of €1,500.00, reserved for students enrolled in year I of a Bachelor's, Master's or single-cycle Master's degree programme who, after passing the relevant selection process, have enrolled in the ordinary courses of the University School for Advanced Studies IUSS Pavia, in accordance with the ad-hoc Agreement signed by the University of Milan, IUSS and the Collegio di Milano.

For the rules governing the first three types of scholarships please refer to the respective calls for applications; for scholarships reserved for international students enrolled in the first year of Master's degree programmes, please refer to the relevant regulations issued by Rector's Decree.

Art. 18 – Tax inspections and penalties

The University of Milan will check the accuracy of the Single Substitute Statement (Dichiarazione Sostitutiva Unica, DSU), as completed for obtaining the ISEE University certificate for the purposes of applying for benefits under education incentive programmes, University scholarships and waivers



(both automatic waivers and waivers upon request). The University will use any means at its disposal, including the tax register, to undertake any investigation it deems appropriate by requesting information to the State Financial Administration, the Cadastral Offices, and the Tax Police.

Please refer to the regulations concerning the criteria for accuracy checks on Single Substitute Statements submitted for the purposes of claiming benefits from the University of Milan.

If data provided by the applicant does not match tax evidence or the findings of any checks carried out through Financial Offices and the Guardia di Finanza (Italian police force with economic and financial crime-fighting competences), the student will be required to pay the amount due based on his/her ISEE University value, and a penalty as provided for in the regulation concerning the criteria for accuracy checks on Single Substitute Statements.

Any false statements will be reported to the competent judicial authority.



Annex 1 to the Regulations on Tuition and Fees, Waivers and Scholarships for the academic year 2023/2024

Study programme fees

AREA A

POLITICAL, ECONOMIC AND SOCIAL SCIENCES	
Degree programme	Degree type
European economy	Bachelor's degree
Public management	Bachelor's degree
Public sector and healthcare management	Bachelor's degree
Organisation and human resources	Bachelor's degree
Business administration	Bachelor's degree
International studies and European institutions	Bachelor's degree
Political sciences	Bachelor's degree
Administration and public policy	Master's degree
Political and social communication	Master's degree
International finance and economics	Master's degree
Institutions and governance of local administrations	Master's degree
Comparative political institutions	Master's degree
International relations	Master's degree
Labour studies	Master's degree
Political science and government	Master's degree
Social sciences	Master's degree
History of the contemporary world	Master's degree
Social sciences for research and institutions	Master's degree
Political sciences	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
LAW	
Degree programme	Degree type
Sciences of legal services	Bachelor's degree
Sciences of legal services, Corporate legal-affairs expert	Bachelor's degree
Sciences of legal services, Public Administration legal-affairs expert	Bachelor's degree
Sciences of legal services, Finance, banking and insurance legal-affairs expert	Bachelor's degree
Sciences of legal services, Judicial expert	Bachelor's degree
Sciences of legal Services, IT legal expert	Bachelor's degree
Legal sciences	Bachelor's degree
Law	Single-cycle Master's degree
Law	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
HUMANITIES	
Degree programme	Degree type
Philosophy	Bachelor's degree



Humanities	Bachelor's degree
Studies in cultural heritage	Bachelor's degree
Human science of environment, landscape and territory	Bachelor's degree
History	Bachelor's degree
Archaeology	Master's degree
Archival and library science	Master's degree
Cultures and communication of environment and landscape	Master's degree
Cultures and languages for communication	Master's degree
Philology, literature and history of antiquity	Master's degree
Modern humanities	Master's degree
Modern humanities (Italian and romance literature, linguistics and philology)	Master's degree
Musicology	Master's degree
Musicology and musical heritage	Master's degree
Sciences of antiquity: philology, literature, history	Master's degree
Performing arts and multimedia productions	Master's degree
Human sciences of the environment and the landscape	Master's degree
Philosophical sciences	Master's degree
Historical sciences	Master's degree
History and criticism of art	Master's degree
History and historical documentation	Master's degree
Philosophy	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Humanities	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Foreign languages and literature	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Modern foreign languages and literature	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
History	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004



AREA B

LAW	
Degree programme	Degree type
Sustainable development - Law and sustainable development	Master's degree
Business administration, law and corporate governance	Master's degree

POLITICAL, ECONOMIC AND SOCIAL SCIENCES	
Degree programme	Degree type
Communication and society	Bachelor's degree
Economics and management	Bachelor's degree
International politics, law and economics	Bachelor's degree
Management of organization and labour	Bachelor's degree
Labour and management	Bachelor's degree
Social sciences for globalisation	Bachelor's degree
Management and policies of public administration	Bachelor's degree
Public and corporate communication	Master's degree
Data science and economics	Master's degree
Data science for economics	Master's degree
Economics and political science	Master's degree
Finance and economics	Master's degree
Global politics and society	Master's degree
Management of innovation and entrepreneurship (programme taught in Italian)	Master's degree
Management of human resources	Master's degree
Management of human resources and labour studies	Master's degree
Management of innovation and entrepreneurship	Master's degree
Politics, philosophy and public affairs	Master's degree

HUMANITIES	
Degree programme	Degree type
Ancient civilizations for the contemporary world	Bachelor's degree
Foreign languages and literature	Bachelor's degree
Culture and history of the publishing system	Master's degree
Publishing and communication, fashion cultures	Master's degree
European and extra-European languages and literatures	Master's degree
Music, culture, media, performance	Master's degree
Music, theatre and film	Master's degree
Studies in performing arts	Master's degree
Communication theory and methods	Master's degree
Cultural enhancement and valorization of the territory and landscape	Master's degree
Human-centered artificial intelligence	Master's degree

MEDICINE	
Degree programme	Degree type
Health assistance	Bachelor's degree
Medical biotechnology	Bachelor's degree
Dietetics	Bachelor's degree



Professional education	Bachelor's degree
Physiotherapy	Bachelor's degree
Dental hygiene	Bachelor's degree
Nursing	Bachelor's degree
Pediatric nursing	Bachelor's degree
Speech and language therapy	Bachelor's degree
Orthoptic and ophthalmologic assistance	Bachelor's degree
Midwifery	Bachelor's degree
Podiatry	Bachelor's degree
Psychiatric rehabilitation techniques	Bachelor's degree
Audiometric techniques	Bachelor's degree
Audioprosthesis techniques	Bachelor's degree
Environment and workplace prevention techniques	Bachelor's degree
Cardiocirculatory and cardiovascular perfusion techniques	Bachelor's degree
Biomedical laboratory techniques	Bachelor's degree
Neurophysiopathology techniques	Bachelor's degree
Imaging and radiotherapy techniques	Bachelor's degree
Orthopaedics techniques	Bachelor's degree
Childhood neuro- and psychomotricity	Bachelor's degree
Occupational therapy	Bachelor's degree
Medicine	Single-cycle Master's degree
International Medical School (IMS)	Single-cycle Master's degree
Dental Medicine	Single-cycle Master's degree
Biomedical omics	Master's degree
Medical biotechnology and molecular medicine (programme taught in Italian)	Master's degree
Management of health systems and organisations	Master's degree
Medical biotechnology and molecular medicine	Master's degree
Cognitive sciences and decisional processes	Master's degree
Health professions of prevention sciences	Master's degree
Health professions of rehabilitation sciences	Master's degree
Health professions of technical sciences (assistential)	Master's degree
Health professions of technical sciences (diagnostic)	Master's degree
Nursing and midwifery sciences	Master's degree
Health professions of rehabilitation sciences	Master's degree
Dental medicine	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Medicine	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Biotechnology	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Psychology in healthcare	Master's degree

PHARMACY	
Degree programme	Degree type



Biotechnology	Bachelor's degree
Pharmaceutical biotechnology	Bachelor's degree
Chemical safety and toxicological environmental sciences	Bachelor's degree
Herbal sciences and technologies	Bachelor's degree
Herbal techniques	Bachelor's degree
Toxicology of the environment	Bachelor's degree
Pharmaceutical chemistry and technology	Single-cycle Master's degree
Pharmacy	Single-cycle Master's degree
Pharmaceutical biotechnology	Master's degree
Safety assessment of xenobiotics and biotechnological products	Master's degree
Cosmetic industrial science	Master's degree
Biotechnology	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Pharmaceutical chemistry and technology	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Pharmacy	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004

SCIENCE AND TECHNOLOGY	
Degree programme	Degree type
Biotechnology	Bachelor's degree
Industrial and environmental biotechnologies	Bachelor's degree
Chemistry	Bachelor's degree
Environmental applied chemistry	Bachelor's degree
Industrial chemistry	Bachelor's degree
Digital communication	Bachelor's degree
Physics	Bachelor's degree
Computer science	Bachelor's degree
Computer science (Crema)	Bachelor's degree
Music information science	Bachelor's degree
Computer science for new media communications	Bachelor's degree
Information technology for telecommunications	Bachelor's degree
Mathematics	Bachelor's degree
Mathematics for applications	Bachelor's degree
Biological sciences	Bachelor's degree
Sciences and technologies of musical communication	Bachelor's degree
Science and technology for studying and preserving the cultural heritage and information storage media	Bachelor's degree
Geological sciences	Bachelor's degree
Cultural heritage: sciences, technologies and diagnostics	Bachelor's degree
Natural sciences	Bachelor's degree
Environmental science and policy	Bachelor's degree
Computer systems and networks security (in person/online)	Bachelor's degree
Analysis and management of natural environments	Master's degree
Biodiversity and evolutionary biology	Master's degree
Bioinformatics for computational genomics	Master's degree



Biology applied to research in biomedicine	Master's degree
Applied biology in nutritional sciences	Master's degree
Molecular biology of the cell (programme taught in Italian)	Master's degree
Biosciences: analysis of ecosystem and science communication	Master's degree
Molecular biotechnology and bioinformatics (programme taught in Italian)	Master's degree
Biotechnology for the industry and the environment	Master's degree
Industrial chemistry and management	Master's degree
Teaching and communication of natural sciences	Master's degree
Environmental change and global sustainability	Master's degree
Physics	Master's degree
Functional genomics and bioinformatics	Master's degree
Geophysics	Master's degree
Geology: processes, resources and applications	Master's degree
Industrial chemistry	Master's degree
Computer science	Master's degree
Computer science for communications	Master's degree
Mathematics	Master's degree
Mathematics for applications	Master's degree
Molecular biology of the cell	Master's degree
Molecular biotechnology and bioinformatics	Master's degree
Paleobiology and history of life	Master's degree
Plant science (international degree)	Master's degree
Quantitative Biology	Master's degree
Chemistry	Master's degree
Environmental applied chemistry	Master's degree
Natural sciences	Master's degree
Earth sciences	Master's degree
Information science and technology (Crema)	Master's degree
Geography and planning of land and territory	Master's degree
Cultural heritage conservation science	Master's degree
Informatics security (Crema)	Master's degree
Information and communication technologies	Master's degree
Chemistry	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Industrial chemistry	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Physics	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Computer science	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Mathematics	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004



Biological sciences	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Information sciences	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Geological sciences	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Natural sciences	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004

AGRICULTURAL AND FOOD SCIENCES	
Degree programme	Degree type
Sustainable agriculture	Bachelor's degree
Agrotechnologies for the environment and the territory	Bachelor's degree
Biotechnology	Bachelor's degree
Agricultural and plant biotechnology	Bachelor's degree
Plant, food and environmental biotechnology	Bachelor's degree
Production and protection of plants and green areas	Bachelor's degree
Plant production	Bachelor's degree
Protection of plants	Bachelor's degree
Science of milk production and processing	Bachelor's degree
Science of milk production and processing (Crema)	Bachelor's degree
Agricultural sciences and technologies	Bachelor's degree
Food science and technology	Bachelor's degree
Food service science and technology	Bachelor's degree
Development and protection of mountain environment	Bachelor's degree
Viticulture and enology	Bachelor's degree
Digital systems in agriculture	Bachelor's degree
Science and technology for sustainable food	Bachelor's degree
Human nutrition and food science	Master's degree
Plant, food and environmental biotechnology	Master's degree
Biotechnology for the bioeconomy	Master's degree
Environment and food economics	Master's degree
Food quality and safety	Master's degree
Agricultural sciences	Master's degree
Agricultural sciences for sustainability	Master's degree
Agro-environmental sciences	Master's degree
Nutritional sciences	Master's degree
Crops and plant sciences	Master's degree
Nutritional sciences	Master's degree
Sustainable natural resource management	Master's degree
Valorization and sustainable development of mountain areas	Master's degree
Global environment and development	Master's degree



Biotechnology	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Agricultural sciences	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Food science and technology	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Agricultural sciences	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Food science and technology	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004

VETERINARY MEDICINE	
Degree programme	Degree type
Animal husbandry and welfare - Breeding and welfare of companions animals	Bachelor's degree
Biotechnology	Bachelor's degree
Veterinary biotechnology	Bachelor's degree
Animal production, food and health	Bachelor's degree
Animal production	Bachelor's degree
Animal production technologies and product quality	Bachelor's degree
Veterinary medicine	Single-cycle Master's degree
Veterinary biotechnology sciences	Master's degree
Animal husbandry sciences and technologies	Master's degree
Veterinary medicine	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Animal production	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004
Animal husbandry sciences and technologies	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004



Degree programme	Degree type
Language mediation and intercultural communication	Bachelor's degree
Languages and cultures for international communication and cooperation	Master's degree

EXERCISE AND SPORTS SCIENCES	
Degree programme	Degree type
Exercise and sport sciences	Bachelor's degree
Exercise, sport and health sciences	Bachelor's degree
Exercise science for healthy life	Master's degree
Sport science	Master's degree
Individual and team sport science	Master's degree
Exercise and sports sciences	Degree programme governed by Ministerial Decrees 509/1999 and 270/2004



Annex 2 to the Regulations on Tuition and Fees, Waivers and Scholarships for the academic year 2023/2024

Tables of foreign countries

AFGHANISTAN	GUINEA	CENTRAL AFRICAN REPUBLIC
ALGERIA	GUINEA - BISSAU	REPUBLIC OF THE CONGO
ANGOLA	EQUATORIAL GUINEA	DEMOCRATIC REPUBLIC OF THE CONGO
ANGUILLA	GUYANA	REPUBLIC OF KOREA
ANTIGUA AND BARBUDA	HAITI	DOMINICAN REPUBLIC
ARMENIA	HONDURAS	RWANDA
AZERBAIJAN	INDIA	SAINT KITTS AND NEVIS
BAHRAIN	INDONESIA	SAINT VINCENT AND THE GRENADINES
BANGLADESH	IRAN	SAMOA
BELIZE	IRAQ	SAINT LUCIA
BENIN	MARSHALL ISLANDS	SAINT HELENA
BHUTAN	SOLOMON ISLANDS	SAO TOMÉ AND PRINCIPE
BELARUS	TURKS AND CAICOS ISLANDS	SENEGAL
MYANMAR	KENYA	SERBIA
BOLIVIA	KYRGYZSTAN	SIERRA LEONE
BOSNIA AND HERZEGOVINA	KIRIBATI	SYRIA
BOTSWANA	KOSOVO	SOMALIA
BURKINA FASO	LAOS	SRI LANKA
BURUNDI	LESOTHO	SOUTH AFRICA
CAMBODIA	LIBERIA	SUDAN
CAMEROON	LIBYA	SOUTH SUDAN
CAPE VERDE	NORTH MACEDONIA	SURINAME
CHAD	MADAGASCAR	SWAZILAND
COLOMBIA	MALAWI	TAJIKISTAN
COMOROS	MALDIVES	THAILAND
NORTH KOREA	MALAYSIA	TANZANIA
IVORY COAST	MALI	GHAZA/PALESTINIAN TERRITORIES
COSTA RICA	MOROCCO	EAST TIMOR
CUBA	MAURITANIA	TOGO
DOMINICA	MAURITIUS	TONGA
ECUADOR	MICRONESIA	TUNISIA
EGYPT	MOLDOVA	TURKMENISTAN
EL SALVADOR	MONGOLIA	TUVALU
ERITREA	MONTENEGRO	UKRAINE
ETHIOPIA	MOZAMBIQUE	UGANDA
FIJI	NAMIBIA	UZBEKISTAN
PHILIPPINES	NAURU	VANUATU
GABON	NEPAL	VENEZUELA
GAMBIA	NICARAGUA	VIETNAM
GEORGIA	NIGER	YEMEN
GHANA	NIGERIA	ZAMBIA
JAMAICA	OMAN	ZIMBABWE
DJIBOUTI	PAKISTAN	
JORDAN	PAPUA NEW GUINEA	
GRENADA	PARAGUAY	
GUATEMALA	PERU	



TABLE B
ALBANIA
ARGENTINA
BARBADOS
BRAZIL
BRUNEI
BULGARIA
CHILE
CHINA
CROATIA
ESTONIA
GREECE
KAZAKHSTAN
LATVIA
LEBANON
LITHUANIA
MEXICO
PALAU
PANAMA
POLAND
PORTUGAL
CZECH REPUBLIC
ROMANIA
RUSSIA
SEYCHELLES
SLOVAKIA
TRINIDAD AND TOBAGO
TURKEY
HUNGARY
URUGUAY



TABLE C

ANDORRA	UNITED KINGDOM
BRITISH ANTARCTIC	REPUBLIC OF SAN MARINO
DUTCH ANTILLES	SINGAPORE
SAUDI ARABIA	SLOVENIA
ARUBA	SPAIN
AUSTRALIA	U.S.A.
AUSTRIA	SWEDEN
BAHAMAS	SWITZERLAND
BELGIUM	TAIWAN
BERMUDA	QATAR
CAYMAN ISLANDS	
CANADA	
CYPRUS	
VATICAN CITY	
DENMARK	
UNITED ARAB EMIRATES	
FALKLAND ISLANDS	
FINLAND	
FRANCE	
GERMANY	
JAPAN	
GIBRALTAR	
HONG KONG	
IRELAND	
ICELAND	
CAYMAN ISLANDS	
BRITISH VIRGIN ISLANDS	
ISRAEL	
KUWAIT	
LIECHTENSTEIN	
LUXEMBOURG	
MACAU	
MALTA	
NORWAY	
NEW ZEALAND	
NETHERLANDS	
FRENCH POLYNESIA	
PRINCIPALITY OF MONACO	
PUERTO RICO	