

## TAX GUIDE

### ACADEMIC YEAR 2023/2024

#### INDEX

1 - NON international students	Pag. 2
2 - International students	Pag. 3
3 - Terms of payment	Pag. 5
4 - Delayed payments	Pag. 5
5 - Payment by installment	Pag. 6
6 - Special cases	Pag. 6
7 - Fees and contribution reimbursement	Pag. 6
8 - Contributions for services rendered at the student's request	Pag. 7
9 - Tax deductions for university fees and contributions	Pag. 8
Appendix 1 - Relevant Course Area	Pag. 9
Appendix 2 - Merit requirements	Pag. 9
Appendix 3 - Merit requirements with 87% of CFUs	Pag. 10
Appendix 4 - List of the countries divided by group	Pag. 10

In case of any doubts about the meaning of the text, refer to the Italian version.

#### Main deadlines

Event	Deadline
<b>Enrollment in the academic year</b>	from July 17th 2023 to October 2nd 2023
<b>First installment down payment</b>	October 2nd 2023 (only for students enrolled in second and subsequent years and students enrolled in free access courses. For limited access courses, see the admission rankings and announcements)
<b>ISEE delivery or registration</b>	by November 15th 2023 (read the ISEE guide to learn more)
<b>Online availability of PagoPA for the first installment balance payment</b>	approximately mid-December
<b>First installment balance payment</b>	by January 16th 2024
<b>Request for exemptions</b>	From January 29th 2024 to February 29th 2024 (read the Exemption guide to learn more)
<b>Online availability of second installment PagoPA</b>	approximately mid-April
<b>Request for payment by instalment (for the second installment)</b>	by April 29th 2024
<b>Second installment</b>	by May 16th 2024
<b>Reimbursement</b>	Read point 7 of this guide

## UNIVERSITY FEES

### 1 – Non-international students

The annual contribution varies from 1 to 3 installments depending on the student's ISEE.

Students enrolled in two or more contemporary degree courses must pay the university contribution, based on their ISEE, for all the courses with the exception of the regional tax (that must be paid only for one course).

#### FIRST INSTALLMENT DOWN PAYMENT

- **Total: € 156,00** (stamp duty + regional tax)
- **Deadline: October 2nd 2023\***

**\*N.B.:** Students enrolled in limited access courses must pay this installment by the deadlines indicated in the admission rankings or in the admission notices.

#### FIRST INSTALLMENT BALANCE PAYMENT AND SECOND INSTALLMENT

Premise: the courses divided by Area are listed in Appendix 1 and the merit requirements in Appendix 2 and 3.

To learn more about the ISEE, read the ISEE Guide for the academic year 2023/2024, published on the university website on the following link: <https://www.unimib.it/servizi/segreteria/immatricolazione/tasse>

First of all, the **Total University Contribution** must be calculated as indicated in the following table:

Area A courses (See Appendix 1)			
	Merit-based (Appendix 2)	Merit based with 87% of CFUs (Appendix 3)	Non-merit-based
ISEE ≤ 25.000,00	€ 0,00	€ 0,00	€ 200,00
25.000,00 < ISEE ≤ 26.000,00	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * 0,87 * R$	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * 0,80 * R$	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * R$ Minimum € 200,00
26.000,00 < ISEE ≤ 76.000,00*	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * 0,87$	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * 0,80$	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937$
ISEE > 76.000,00 or no ISEE submitted by the deadline	2.983,23	2.743,20	3.429,00

Area B courses (See Appendix 1)			
	Merit-based (Appendix 2)	Merit based with 87% of CFUs (Appendix 3)	Non-merit-based
ISEE ≤ 25.000,00	€ 0,00	€ 0,00	€ 200,00
25.000,00 < ISEE ≤ 26.000,00	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * 0,87 * R$	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * 0,80 * R$	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * R$ Minimum € 200,00
26.000,00 < ISEE ≤ 76.000,00*	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * 0,87$	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * 0,80$	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125$
ISEE > 76.000,00 or no ISEE submitted by the deadline	3.580,05	3.292,00	4.115,00

$$R = [(ISEE - 25.000) / 1.000]$$

After the calculation of the Total University Contribution:

- **if the Total University Contribution is € 400,00 or less:** only the first installment balance payment is due.
  1. First installment balance payment: 100% of the Total University Contribution  
**Deadline:** January 16th 2024\*\*
  2. Second installment: 0,00 Euros (no PagoPA available)
- **if the Total University Contribution is ABOVE € 400,00:** payment in two installments.
  1. First installment balance payment: 30% of the Total University Contribution  
**Deadline:** January 16th 2024\*\*
  2. Second installment: 70% of the Total University Contribution  
**Deadline:** May 16th 2024

If the student wishes to pay the entire contribution in a single installment, he/she has to send a specific request by email to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it)

Amounts of less than 5,00 € will not be charged, so no payment slip will be issued in these cases.

**\*\*N.B. Students enrolled in the first year who have not yet settled their first installment balance payment by January 31st 2024 shall automatically be deregistered. Students enrolled in second and subsequent years who have not yet settled their first installment balance payment by January 31st 2024 will have their academic career frozen, and will not be entitled to any advancement.**

**Please note:** for students enrolled/registered after January 16th 2024, the first installment down payment and the first installment balance payment must be made together. This rule does not apply to students enrolled in a master's degree between January and March 2024, who have the deadline of March 8th 2024 for the first installment down payment and March 29th 2024 for the first installment balance payment.

**SIMULTANEOUS ENROLMENT IN TWO DEGREE COURSES:** students enrolled in two degree courses at the same time are required to pay the tuition fees provided for both courses calculated on the basis of the Area to which the courses belong and their ISEE. Exemption from payment is provided for only one of the two courses attended by the Regional Tax of Lombardy.

## 2 – International students

**Definition of international student:** student with a non italian citizenship and access qualification achieved abroad.

*NB: in case of dual citizenship, one of which is Italian, the Italian citizenship will prevail over the foreign citizenship. Therefore these students cannot have this special taxation and must submit the ISEE (they will be considered NON international students – see point 1 of this guide).*

There is a distinction between students who have enrolled in the first year in the academic years up to 2021/2022 and students who enroll in the first year in a.y. 2022/2023 or later.

### **STUDENTS ENROLLED IN THE FIRST YEAR IN A.Y. 2022/2023 or later**

These students must pay a first installment down payment of 156,00 Euros and a FIXED Total University Contribution depending on the country of residence of the student's household and the Contribution Area of the degree course, divided in one or two installments (first balance payment and second installment).

Group of the Countries*	Area A courses*	Area B courses*
1	1st inst. down payment: 156,00 € 1st inst. balance payment: 200,00 €	1st inst. down payment: 156,00 € 1st inst. balance payment: 300,00 €
2	1st inst. down payment: 156,00 € 1st inst. balance payment: 270,00 € 2nd installment: 630,00 €	1st inst. down payment: 156,00 € 1st inst. balance payment: 330,00 € 2nd installment: 770,00 €
3	1st inst. down payment: 156,00 € 1st inst. balance payment: 897,00 € 2nd installment: 2.093,00 €	1st inst. down payment: 156,00 € 1st inst balance payment: 1.080,00 € 2nd installment: 2.520,00 €

\*The list of the countries divided into groups is in Appendix 4 and the list of the courses divided by Area is in Appendix 1.

#### Deadlines:

- First installment down payment: October 2nd 2023\*
- First installment balance payment: January 16th 2024\*\*
- Second installment: May 16th 2024

**\*N.B.:** Students enrolled in limited access courses must pay this installment by the deadlines indicated in the admission rankings or in the admission notices.

**\*\*N.B.:** Students enrolled in the first year who have not yet settled their first installment balance payment by January 31st 2024 shall automatically be deregistered. Students enrolled in second and subsequent years who have not yet settled their first installment balance payment by January 31st 2024 will have their academic career frozen, and will not be entitled to any advancement.

#### STUDENTS ENROLLED IN THE FIRST YEAR UP TO A.Y. 2021/2022

There are two cases:

- International students enrolled in international courses in English: they must pay a first installment down payment of 156,00 Euros and a Total University Contribution for the course years after the first of 600,00 Euros for the courses Marine Sciences, Materials Science, International Medicine & Surgery and 500,00 Euros for the degree courses International Economics e per Applied Experimental Psychological Sciences.

Course	Fees
- Applied Experimental Psychological Sciences - International Economics	1st inst. down payment: 156,00 € 1st inst. balance payment: 150,00 € 2nd installment: 350,00 €
- International Medicine & Surgery - Marine Sciences - Materials Science	1st inst. down payment 156,00 € 1st inst. balance payment: 180,00 € 2nd installment: 420,00 €

It is possible for these students to re-calculate the contribution according to the normal formulas indicated in point 1 of this guide by submitting the documents for the ISEE calculation as indicated in the "ISEE Guide 2023/2024".

- International students enrolled in other degree courses: they must pay the contribution established at point 1 of this guide.

### Deadlines:

- First installment down payment: October 2nd 2023\*
- First installment balance payment: January 16th 2024\*\*
- Second installment: May 16th 2024

**\*N.B.:** Students enrolled in limited access courses must pay this installment by the deadlines indicated in the admission rankings or in the admission notices.

**\*\*N.B.:** Students enrolled in the first year who have not yet settled their first installment balance payment by January 31st 2024 shall automatically be deregistered. Students enrolled in second and subsequent years who have not yet settled their first installment balance payment by January 31st 2024 will have their academic career frozen, and will not be entitled to any advancement.

## 3 - Terms of payment

University fees will have to be paid online. The necessary PagoPA payment notices should be printed out or paid directly by the personal webpage of Online Student Registry (Student Services Online) on conclusion of the registration or enrollment renewal procedure.

The registration of payments on the personal webpage takes place automatically within approximately 2 hours after the payment order.

Unless specifically requested, students do not have to deliver the receipts for payment.

Please read the “Guide to payments by PagoPA” on the University website to learn more,; <https://www.unimib.it/servizi/segreteria-studenti/immatricolazione/tasse>

There are three ways to **pay using PagoPA**:

1. **Print the payment slip** and pay it to any payment service provider of the PagoPA circuit (banks, tabacconists, etc. ...);
2. **Online payment:** using the appropriate link on the personal webpage of Online Student Registry (Student Services Online) students can access the online payment function. This payment method is possible for maximum amounts of 1500,00 Euros;
3. **Personal home banking** (*recommended method*): using the PagoPA or CBILL functions. For banks using the **CBILL system**, the interbank code or **SIA** code is: **1G192**.

**Please note:** payments made using “method 3” with the University Card and exclusively via Scigno (PopSo internet banking combined with the student’s badge) will be exempt from commission and have very high maximum payment limits.

## 4 - Delayed payments

***Payment may not be made late for registration on a course with an admission test. If these students do not pay by the deadline, they will lose their right to enrollment.***

Payment made after the deadline entails an increase in the payment required, according to the following sliding scale of percentages, depending on how long previously ago the deadline expired:

- 10% of the amount owed for payments up to 60 days late;
- 15% of the amount owed for payments more than 60 days late.

## 5 – Payment by installment

An additional installment plan may **only** be established for second installments of amounts exceeding € 700,00 and is allowed only in documented exceptional circumstances, after submitting an appropriate application. The application form is available on the University website, in the “Modulistica” section. Applications should be presented with all necessary documentation by **April 29th 2024** to the Fees and Funding Front Office, to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it), sending the PDF documents and using the campus e-mail account.

Should the application be accepted, the second installment will be further split into 4 payments due by the following dates: May 16th, June 17th, July 16th and August 16th 2024.

**Failure to pay** the amount corresponding to one of these installments will lead to an immediate freezing of the student’s university career until their administrative position has been restored.

## 6 – Special cases

### 6.1. - Part-time Courses

For students who in academic years prior to 2014/2015 e after 2017/2018 chose to enroll in a part-time course, the Total University Contribution is reduced by 50%. The University Contribution will be charged wholly as second installment (there is no charge of the First installment balance payment in January, as explained in the following point for the credits-based enrollment).

### 6.2. - Credits-based enrollment

Students who in academic years between 2015/2016 and 2017/2018 have enrolled on a credits basis are required to pay 100% of the Regional tax and stamp duty, while the Total University Contribution will be recalculated, proportionally to the CFUs obtained, pursuant to the following formula:

$$\{(Total\ University\ Contribution/60)^{\wedge}[(55/CFUs\ chosen)^{\wedge}0.05]\} \times CFUs\ chosen$$

The university contribution as calculated above will be charged wholly as second installment.

In consequence, the taxes installments amount works out as follows:

- First installment **down** payment: €156,00 (regional tax €140,00 + stamp duty €16,00);
- First installment **balance** payment: €0,00
- **Second installment**: is equal to the Total University Contribution as calculated above.

### 6.3. - Individual Courses

The contribution is €30,00 for each credit (CFU) or fraction of a credit greater than or equal to 0,5. Payment takes place on registration for individual courses.

## 7 - Fees and contribution reimbursement (Article 23, “Regolamento in materia di contribuzione studentesca”)

Students are not entitled to any repayment of fees and contributions that they have paid, with the exception of the motives for reimbursement pursuant to the section below.

The first installment down payment and the first installment balance payment is automatically reimbursed, with the exception of stamp duty, in the following cases:

- a. **transfer:** to students who renew their enrollment for the academic year and who submit an application to transfer to another University outside Lombardy by the deadline.
- b. **graduation:** to students who renew their enrollment for the academic year 2023/2024 and who graduate by March 31st 2024. For students who receive a scholarship (or any other benefits) for the right to study and students who participate in a 150 hours collaboration in the academic year 2023/2024, this reimbursement is not admissible.

The following contributions **are non-reimbursable:**

- Payments for taking an admissions test for a selective course;
- Payments for enrollment on individual courses;
- Payments made for course and university transfers;
- Payments for acknowledgement of non-Italian academic qualifications;
- Fees and payments made having ceased studying subsequent to re-enrollment;
- Payments and enrollment to Masters and specialization courses, targeted training and services.

## 8 – Contributions for services rendered at the student's request

Contribution for a request of a copy of an internship record book	€	100,00
Stamp duty for the issue of an original qualification diploma: 2 official € 16,00 stamps	€	32,00
Contribution for requesting the issue of a copy of an original qualification diploma (inclusive of 1 official € 16,00 stamp)	€	50,00
Contribution for an application to enroll for tests to access selective courses*	€	30,00
Contribution for an application to enroll for tests to access selective courses conducted as computer-based tests	€	30,00
Contribution for the evaluation of the previous academic career for the purpose of admission to subsequent years of limited access degree courses	€	30,00
Contribution to a request for a copy of a magnetic badge	€	20,00
Contribution for a request to amend a Study Programme (undertaken by graduating students who have not renewed their enrollment for the new academic year)	€	50,00
Unified contribution for applications to transfer and course changes	€	100,00
Contribution for a state exam (inclusive of 1 official € 16,00 stamp)	€	450,00
Contribution for the Surgeon state exam (inclusive of 1 official € 16,00 stamp and an advance payment of € 49,58)	€	245,58
Contribution for the Psychologist state exam (inclusive of 1 official € 16,00 stamp and an advance payment of € 49,58)	€	245,58
Contribution for the Statutory Auditor state exam for (inclusive of 1 official € 16,00 stamp)	€	116,00
Fixed fee for acknowledging each year of interruption of studies	€	200,00
Unified contribution for suspension of studies for the entire duration of the suspension	€	200,00
Contribution for requesting withdrawal from the Erasmus international study mobility programme, made after the deadline established in the Call	€	200,00
Payments for a request to acknowledge non-Italian academic qualifications (inclusive of 1 official € 16,00 stamp)	€	216,00
Contribution for the issuance of the permit for admission to course years after the first of nationally planned Bachelor's degree, single-cycle master's degree and master's degree in the Medical area (inclusive of 1 official € 16,00 stamp)	€	216,00

\* Please note: At its June 24th 2008 session, the Board of Directors resolved to exempt non-EU citizens resident outside Italy from paying contributions for registering for tests to access to selective courses. This



exemption was extended to foreign students (non-Italian citizens, with entitlement qualifications obtained outside Italy) on courses delivered wholly in English.

## 9 – Tax deductions for university fees and contributions

The so-called Stability Law no. 208, dated December 28th 2015, (Official Journal, December 30th 2015 issue) significantly simplified tax deductions regarding fees and contributions for attending educational courses.

Specifically, article 1, sub-sections 954(b) and 955 of the Stability Law redrafted article 15(1(e) of the Tax Consolidation Act, envisaging the deduction of “expenses for attending University educational courses at state and non-state universities, for non-state universities in a proportion no higher than that established annually for each university faculty under decree by the Ministry of Education, Universities and Research, to be issued by December 31st, taking into account the average sums of fees and contributions payable to state-run universities.” Students are therefore invited to check the amount that may be deducted in regard to the amount specified annually by the above-mentioned Ministry of Education, Universities and Research decree.

It should be noted that solely the individual who actually incurred the expense is eligible to claim the deduction.

**The following link provides access to the MIUR website section on the deductibility of educational expenses:** <http://www.miur.gov.it/web/guest/dedurre-le-spese-di-istruzione?inheritRedirect=true>

Article 1, Ministry of the Economy and Finance decree dated January 13th 2016, establishing that:

“1. For the purpose of Tax Authority compilation of income tax declarations, starting with data for 2015, by February 28th each year, state and non-state run universities shall send the Tax Authority electronic data for each student featuring the following data with regard to the previous year:

- a) Expenses for attending University educational courses;
- b) Expenses for attending University specialization courses;
- c) Expenses for attending University advanced courses;
- d) Expenses for attending Masters courses which, owing to their duration and how teaching is structured, may be considered similar to university or specialization courses;
- e) Enrollment expenses for PhD courses.

3. For each student, state and non-state run universities shall provide information on the amount of expenses for the previous tax year, indicating the individuals who incurred the expenses and the reference academic year. University expenses shall be stated net of any reimbursements and contributions. Reimbursements paid out over the year which refer to expenses incurred during preceding years shall be indicated separately.”



## Appendix 1: Relevant Course Area

**Area A** Courses in: Analisi dei processi sociali; Applied experimental psychological sciences; Biostatistica; Diritto delle organizzazioni pubbliche e private; Economia del turismo; Economia delle banche, delle assicurazioni e degli intermediari finanziari; Economia e amministrazione delle imprese; Economia e finanza; Economia, statistica e informatica per l'azienda; Giurisprudenza; International economics - Economia internazionale; Interpretariato e traduzione in lingua dei segni Italiana (LIS) e lingua dei segni italiana tattile; Management e design dei servizi; Marketing e mercati globali; Marketing, comunicazione aziendale e mercati internazionali; Neuropsicologia e neuroscienze cognitive; Programmazione e gestione delle politiche e dei servizi sociali; Psicologia clinica; Psicologia dei processi sociali, decisionali e dei comportamenti economici; Psicologia dello sviluppo e dei processi educativi; Psicologia sociale, economica e delle decisioni; Scienze dei servizi giuridici; Scienze del turismo e comunità locale; Scienze dell'economia; Scienze dell'organizzazione; Scienze e tecniche psicologiche; Scienze economico-aziendali; Scienze psicosociali della comunicazione; Scienze statistiche ed economiche; Servizio sociale; Sociologia; Statistica e gestione delle informazioni; Turismo, territorio e sviluppo locale.

**Area B** Courses in: Artificial intelligence for science and technology; Astrophysics and space physics; Biologia; Biotecnologie; Biotecnologie industriali; Biotecnologie mediche; Comunicazione interculturale; Data science; Fisica; Fisioterapia; Formazione e sviluppo delle risorse umane; Igiene dentale; Infermieristica; Informatica; Marine sciences – Scienze marine; Matematica; Materials science and nanotechnology; Medicina e chirurgia; Medicine and surgery; Odontoiatria e protesi dentaria; Ostetricia; Ottica e optometria; Scienza e nanotecnologia dei materiali; Scienze antropologiche ed etnologiche; Scienze biologiche; Scienze della formazione primaria; Scienze dell'educazione; Scienze e tecnologie chimiche; Scienze e tecnologie geologiche; Scienze e tecnologie per l'ambiente; Scienze e tecnologie per l'ambiente e il territorio; Scienze infermieristiche ed ostetriche; Scienze pedagogiche; Tecniche di laboratorio biomedico; Tecniche di radiologia medica, per immagini e radioterapia; Teoria e tecnologia della comunicazione; Terapia della neuro e psicomotricità dell'età evolutiva.

**N.B.** Starting from the 2017/2018 Academic Year, the new contribution system will also apply to students who continue to be enrolled, until they get their educational qualification, on deactivated online courses in agreement with the Nettuno consortium. Contribution Area A applies to these students, who must consequently submit their ISEE economic statement by the deadline set by the University, as stated in the Guide to ISEE Presentation.

## Appendix 2: Merit requirements

The Total University Contribution payable, calculated as explained in point 1 of this guide, is **reduced** pursuant to the “Regolamento in materia di contribuzione studentesca”, provided that the student falls within one of the following categories:

- a) Students who enroll at the Milano-Bicocca University for the first time in 2023/24;
- b) Students who in 2023/24 are in their second consecutive year of enrollment at the Milano-Bicocca University, and who obtained at least 10 CFUs by August 10 2023;
- c) Students who in 2023/24 have been enrolled at the Milano-Bicocca University for more than two but less than N+2 years (where N is the normal duration of the course in which they are enrolled), and who obtained at least 25 CFUs between August 11 2022 and August 10 2023;

Should the **reduced** contribution be greater than  $(\text{ISEE} - 13,000) * 0.07$ , students with an ISEE of more than €13,000 who are entitled to a reduction in their contribution shall pay lower fees of  $(\text{ISEE} - 13,000) * 0.07$ .

Entitled students do not need to apply for a reduction in their contribution as this will automatically be applied by the relevant office based on the student's career data.

### Appendix 3: Merit requirements with 87% of CFUs

Students with the merit requirements set out in point b and c of Appendix 2 and who achieved at least 87% of CFUs established by the degree course regulation (up to the course year of the last enrollment) by September 30 2023;

The maximum credits required for students enrolled in the first year outside the prescribed time do not include the credits assigned for the thesis.

### Appendix 4: List of the countries divided by group

Group 1 (it continues on the next page)		
Afghanistan	Greece	Panama
Albania	Grenada	Papua New Guinea
Algeria	Guatemala	Paraguay
American Samoa	Guinea	Peru
Angola	Guinea-Bissau	Philippines
Anguilla	Guyana	Poland
Antigua and Barbuda	Haiti	Portugal
Argentina	Honduras	Puerto Rico
Armenia	Hungary	Romania
Azerbaijan	India	Russia
Bahamas	Indonesia	Rwanda
Bangladesh	Islamic Republic of Iran	Saint Helena, Ascension, and Tristan da Cunha
Barbados	Iraq	Saint Martin
Belarus	Jamaica	Samoa
Belize	Jordan	São Tomé and Príncipe
Benin	Kazakhstan	Senegal
Bhutan	Kenya	Serbia
Bolivia	Kiribati	Seychelles
Bosnia and Herzegovina	Korea del Nord	Sierra Leone
Botswana	Kosovo	Sint Maarten
Brazil	Kyrgyz Republic	Slovak Republic
British Virgin Islands	Lao P.D.R.	Solomon Islands
Bulgaria	Latvia	Somalia
Burkina Faso	Lebanon	South Africa
Burundi	Lesotho	South Sudan
Cabo Verde	Liberia	Sri Lanka
Cambodia	Libya	St. Kitts and Nevis
Cameroon	Madagascar	St. Lucia
Central African Republic	Malawi	St. Vincent and the Grenadines
Chad	Malaysia	Sudan
Chile	Maldives	Suriname
China	Mali	Syria

<b>Group 1 (continued from previous page)</b>		
Colombia	Marshall Islands	Tajikistan
Comoros	Mauritania	Tanzania
Democratic Republic of the Congo	Mauritius	Thailand
Republic of Congo	Mexico	Timor-Leste
Cook Islands	Micronesia	Togo
Costa Rica	Moldova	Tokelau
Côte d'Ivoire	Mongolia	Tonga
Croatia	Montenegro	Trinidad and Tobago
Cuba	Montserrat	Tunisia
Curacao	Morocco	Turkey
Djibouti	Mozambique	Turkmenistan
Dominica	Myanmar	Turks and Caicos Islands
Dominican Republic	Namibia	Tuvalu
Ecuador	Nauru	Uganda
Egypt	Nepal	Ukraine
El Salvador	New Caledonia	Uruguay
Equatorial Guinea	Nicaragua	Uzbekistan
Eritrea	Niger	Vanuatu
Eswatini	Nigeria	Venezuela
Ethiopia	Niue	Vietnam
Fiji	North Macedonia	West Bank and Gaza
French Polynesia	Northern Mariana Islands	Wallis and Futuna
Gabon	Oman	Yemen
Gambia	Pakistan	Zambia
Georgia	Palau	Zimbabwe
Ghana	Palestine	-

<b>Group 2</b>		
Andorra	France	Lithuania
Aruba	Germany	Malta
Australia	Gibraltar	Netherlands
Austria	Guernsey	New Zealand
Bahrain	Hong Kong SAR	Saint-Pierre e Miquelon
Belgium	Iceland	Saudi Arabia
Canada	Israel	Slovenia
Cyprus	Italy	Spain
Czech Republic	Japan	Sweden
Denmark	Jersey	Taiwan Province of China
Estonia	Korea	United Kingdom
Finland	Kuwait	-

<b>Group 3</b>
Countries not in Groups 1 and 2