

TAX GUIDE

ACADEMIC YEAR 2024/2025

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

Main deadlines

Event	Deadline
Enrollment in the academic year	from July 15th 2024 to September 30th 2024
First installment down payment	September 30th 2024 (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)
ISEE delivery or registration	by November 15th 2024 (read the ISEE guide to learn more)
Online availability of PagoPA for the first installment balance payment	approximately mid-December
First installment balance payment	by January 16th 2025
Request for exemptions	From January 27th 2025 to February 28th 2025 (read the Exemption guide to learn more)
Online availability of second installment PagoPA	approximately mid-April
Request for payment by instalment (for the second installment)	by April 29th 2025
Second installment	by May 16th 2025
Reimbursement	Read point 8 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: September 30th 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.

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 2024/2025, 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 ≤ 27.000,00	€ 0,00	See the table for Area A courses below	€ 200,00
27.000,00 < ISEE ≤ 28.000,00	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * 0,87 * R$		$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * R$ Minimum € 200,00
28.000,00 < ISEE ≤ 76.000,00*	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * 0,87$		$\left(\frac{ISEE}{1000}\right)^2 * 0,5937$
ISEE > 76.000,00 or no ISEE submitted by the deadline	2.983,23		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 ≤ 27.000,00	€ 0,00	See the table for Area B courses below	€ 200,00
27.000,00 < ISEE ≤ 28.000,00	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * 0,87 * R$		$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * R$ Minimum € 200,00
28.000,00 < ISEE ≤ 76.000,00*	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * 0,87$		$\left(\frac{ISEE}{1000}\right)^2 * 0,7125$
ISEE > 76.000,00 or no ISEE submitted by the deadline	3.580,05		4.115,00

$$R = [(ISEE - 27.000) / 1.000]$$

* N.B. A further reduction of 7% will be applied to deserving students (Merit-based - see appendix 2) who have obtained 87% of the credits by September 30th 2024.

In any case, this reduction will not be less than €150,00 and more than the total amount of the contribution due from deserving students (Merit-based - see appendix 2).

Area A courses (See Appendix 1)	Merit based with 87% of CFUs (Appendix 3)
ISEE ≤ 27.400,00	€ 0,00
27.400,00 < ISEE ≤ 28.000,00	$[(\frac{ISEE}{1000})^2 * 0,5937 * 0,87 * R]$ - 150
28.000,00 < ISEE ≤ 60.078,00	$[(\frac{ISEE}{1000})^2 * 0,5937 * 0,87] - 150$
60.078,00 < ISEE ≤ 76.000,00	$(\frac{ISEE}{1000})^2 * 0,5937 * 0,80$
ISEE > 76.000,00 or no ISEE submitted by the deadline	€ 2.983,23

$$R = [(ISEE - 27.000) / 1.000]$$

Area B courses (See Appendix 1)	Merit based with 87% of CFUs (Appendix 3)
ISEE ≤ 27.324,00	€ 0,00
27.324,00 < ISEE ≤ 28.000,00	$[(\frac{ISEE}{1000})^2 * 0,7125 * 0,87 * R] - 150$
28.000,00 < ISEE ≤ 54.840,00	$[(\frac{ISEE}{1000})^2 * 0,7125 * 0,87] - 150$
54.840,00 < ISEE ≤ 76.000,00	$(\frac{ISEE}{1000})^2 * 0,7125 * 0,80$
ISEE > 76.000,00 or no ISEE submitted by the deadline	€ 3.292,00

$$R = [(ISEE - 27.000) / 1.000]$$

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 2025**
 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 2025**
 2. Second installment: 70% of the Total University Contribution
Deadline: May 16th 2025**

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

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

****N.B.** Students who don't want to continue their studies must contact the secretariat that manages their course before the deadlines above.

In case of withdrawal from the university studies after the deadline of the installment, it will be due (see point 4 of this guide).

Please note: for students enrolled/registered after January 16th 2025, 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 2025, who have the deadline of March 7th 2025 for the first installment down payment and March 28th 2025 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.

ENROLLMENT IN DOUBLE DEGREE PROGRAMS: students enrolled in double degree programs are exempt from paying Total University Contribution, relating to the year that includes the period of stay abroad for outgoing and incoming students. They must pay the first installment down payment (€ 156,00) and the stamps duty for the final qualification.

INCOMING STUDENTS FOR INTERNATIONAL MOBILITY: incoming students for international mobility are exempt from paying university fees.

INTERNATIONAL STUDENTS WITH MINISTERIAL SCHOLARSHIP: international students owner of ministerial scholarship "Invest Your Talent" are exempt from paying Total University Contribution, relating to the year that includes the period of stay abroad for outgoing and incoming students. They must pay the first installment down payment (€ 156,00) and the stamps duty for the final qualification.

2 – International students

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

News: Foreign students with residence in Italy must pay contribution as a NON-international student (point 1 of this guide) and they must present the ISEE. If the student is not independent (see ISEE guide, Appendix 1, point 2) and with his/her household partly resident abroad, he/she has to apply for the office calculation of the ISEE (see ISEE Guide, Appendix 2).

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 NOT-international students – see point 1 of this guide).

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: September 30th 2024*
- First installment balance payment: January 16th 2025**
- Second installment: May 16th 2025**

*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 who don't want to continue their studies must contact the secretariat that manages their course before the deadlines above.

In case of withdrawal from the university studies after the deadline of the installment, it will be due (see point 4 of this guide).

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/segreterie-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 - Withdrawal from the University studies

In application of the art. 37 paragraph 5 of the “Regolamento Studenti”, in case of withdrawal from the university studies after the deadline of the installment, it will be due.

Students who don't want to continue their studies must contact the secretariat that manages their course before the deadlines below:

- First installment down payment: September 30th 2024
- First installment balance payment: January 16th 2025
- Second installment: May 16th 2025

5 - 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.

N.B. In case of failure to obtain the qualification by March 2025, graduating students enrolled for the academic year 2023/2024 in the last year of their course and who miss a maximum of 3 exams (in addition to the final thesis) on September 30th 2024, will be able to enroll in the academic year 2024/2025 by July 10th 2025 without incurring any penalty.

6 – 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 2025** to the Fees and Funding

Front Office, to 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 16h, July 16th and August 18th 2025.

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.

7 – Special cases

7.1. - 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).

N.B. The reduction applies for a number of years equal to the double of the normal duration of the course attended.

7.2. - 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:

$$\left\{ \frac{\text{Total University Contribution}}{60} \right\}^{(55/\text{CFUs chosen})^{0.05}} \times \text{CFUs chosen}$$

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.

7.3. - 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.

8 - 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:**

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

9 – 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 application to enroll for PhD courses	€	10,00
Contribution for qualifying degrees in Medicine and Surgery and in Dentistry and Dental Prosthetics (inclusive of state tax of € 49,58)	€	245,58
Contribution to practical evaluation test for Psychology degree (inclusive of state tax 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

10 – 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, analisi dei dati e management; Economia e amministrazione delle imprese; Economia Aziendale e Management; 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; Neuropsicologia e neuroscienze cognitive; Management e design dei servizi; Marketing e mercati globali; Marketing, comunicazione aziendale e mercati internazionali; 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; Sicurezza, devianza e gestione dei rischi; 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; Linguaggi artistici per la formazione; Marine sciences – Scienze marine; Matematica; Materials science and nanotechnology; Medicina e chirurgia; Medicine and surgery; Odontoiatria e protesi dentaria; Optometry and Vision Science, 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.

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 2024/25;
- b) Students who in 2024/25 are in their second consecutive year of enrollment at the Milano-Bicocca University, and who obtained at least 10 CFUs by August 10 2024;
- c) Students who in 2024/25 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 2023 and August 10 2024;

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

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
Antigua and Barbuda	Haiti	Puerto Rico
Argentina	Honduras	Romania
Armenia	India	Russia
Azerbaijan	Indonesia	Rwanda
Bangladesh	Islamic Republic of Iran	Saint Martin
Barbados	Iraq	Samoa
Belarus	Jamaica	São Tomé and Príncipe
Belize	Jordan	Senegal
Benin	Kazakhstan	Serbia
Bhutan	Kenya	Seychelles
Bolivia	Kiribati	Sierra Leone
Bosnia and Herzegovina	Korea del Nord	Slovak Republic
Botswana	Kosovo	Solomon Islands
Brazil	Kyrgyz Republic	Somalia
British Virgin Islands	Lao P.D.R.	South Africa
Bulgaria	Latvia	South Sudan
Burkina Faso	Lebanon	Sri Lanka
Burundi	Lesotho	St. Kitts and Nevis
Cabo Verde	Liberia	St. Lucia
Cambodia	Libya	St. Vincent and the Grenadines
Cameroon	Madagascar	Sudan
Central African Republic	Malawi	Suriname
Chad	Malaysia	Syria
Chile	Maldives	Tajikistan
China	Mali	Tanzania
Colombia	Marshall Islands	Thailand
Comoros	Mauritania	Timor-Leste
Democratic Republic of the Congo	Mauritius	Togo
Republic of Congo	Mexico	Tokelau
Cook Islands	Micronesia	Tonga

Group 1 (continued from previous page)		
Costa Rica	Moldova	Trinidad and Tobago
Côte d'Ivoire	Mongolia	Tunisia
Croatia	Montenegro	Turkey
Cuba	Montserrat	Turkmenistan
Curacao	Morocco	Turks and Caicos Islands
Djibouti	Mozambique	Tuvalu
Dominica	Myanmar	Uganda
Dominican Republic	Namibia	Ukraine
Ecuador	Nauru	Uruguay
Egypt	Nepal	Uzbekistan
El Salvador	New Caledonia	Vanuatu
Equatorial Guinea	Nicaragua	Venezuela
Eritrea	Niger	Vietnam
Eswatini	Nigeria	West Bank and Gaza
Ethiopia	Niue	Yemen
Fiji	North Macedonia	Zambia
French Polynesia	Northern Mariana Islands	Zimbabwe
Gabon	Oman	-
Gambia	Pakistan	-
Georgia	Palau	-
Ghana	Palestine	-

Group 2		
Aruba	Gibilterra	Malta
Australia	Guernesey	New Zealand
Bahamas	Guyana	Poland
Bahrain	Hungary	Portugal
Canada	Israel	Saint-Pierre e Miquelon
Cyprus	Japan	Sint Maarten
Czech Republic	Jersey	Slovenia
Estonia	Korea	Spain
Finland	Kuwait	United Kingdom
France	Lithuania	

Group 3
Countries not in Groups 1 and 2 with the exception of Italy