

Chapter 7 – Taxes and contributions

The Tor Vergata University of Rome, in accordance with art. 1, paragraph 254, law no. 23 dated 11th December 2016 "Bilancio di previsione dello Stato per l'anno finanziario 2017 e bilancio pluriennale per il triennio 2017-2019", has defined the levels of student fees to be paid for degree courses, in accordance with the principles of equality, advancement and progress, aiming to guarantee the right to study and to promote student dedication and merit.

Therefore, as far as the 2020/2021 academic year is concerned, the university has set up a new system of tariff accounting structured as follows:

A) an all-inclusive contribution taking into account the ISEE-University, the degree course, the amount of ECTS credits (CFU in Italian) and the following classification of students:

- a. **EU-students** and **non-EU students** whose family unit's **income is earned in Italy;**
- b. **EU students** whose family unit's income is earned abroad and **who are enrolling or signing up for years following year one.**

The all-inclusive contribution is referred to different contribution categories, as shown in the following table.

<p>Contribution class 1</p> <ul style="list-style-type: none"> - Ordinary taxation: From 0 Euros to a maximum of 2,270 Euros - Superior taxation: From 200 Euros to a maximum of 2,576 Euros - Maximum taxation: From 450 Euros to a maximum of 2,932 Euros 	<ul style="list-style-type: none"> - Bachelor's degree courses, one-cycle degree courses, Master's degree courses not included in other contribution classes - One-Cycle degree in Law and Construction Engineering-Architecture - Hybrid and online course³ - Bachelor's degree in Food and Wine Tourism
<p>Contribution class 2</p> <ul style="list-style-type: none"> - Ordinary taxation: From 0 Euros to a maximum of 3,100 Euros - Superior taxation: From 200 Euros to a maximum of 3,448 Euros - Maximum taxation: From 500 Euros to a maximum of 3,895 Euros 	<ul style="list-style-type: none"> - One-Cycle degree courses (Medicine and Surgery and Civil engineering-Architecture), Master's degree in Human Nutrition Sciences, Master's degree in Health - Master's degree in Biotechnology (held in English) - Bachelor's degree in Engineering Sciences (held in English) - Master's degree in Physical Activities and Health Promotion (held in English) - Bachelor's degree in Managerial Engineering (mainly e-learning)

³ A 20% discount is provided for these kinds of courses in the macro-area of Humanities.

	<ul style="list-style-type: none"> - Master's degree in Mechatronics Engineering (held in English) - Master's degree in Italian Language and Culture for Foreigners: Welcoming and Internationalization - Master's degree in Science for Health Professions of Prevention
<p>Contribution class 3</p> <ul style="list-style-type: none"> - Ordinary taxation: From 0 Euros to a maximum of 3,600 Euros - Superior taxation: From 200 Euros to a maximum of 4,042 Euros - Maximum taxation: From 500 Euros to a maximum of 4,445 Euros 	<ul style="list-style-type: none"> - One-Cycle degree in Dentistry and Dental Prostheses
<p>Contribution class 4</p> <ul style="list-style-type: none"> - Ordinary taxation: From 0 Euros to a maximum of 4,250 Euros - Superior taxation: From 200 Euros to a maximum of 4,655 Euros - Maximum taxation: From 550 Euros to a maximum of 5,210 Euros 	<ul style="list-style-type: none"> - Bachelor's degree in Business Administration and Economics (held in English) - Master's degree in Economics (held in English) - Master's degree in Finance and Banking (held in English) - Master's degree in Pharmacy (held in English) - Master's degree in Art History in Rome, from Late Antiquity to the Present (held in English) - Bachelor's degree in Tourism Strategy, Cultural Heritage, and Made in Italy (held in English)
<p>Contribution class 5</p> <ul style="list-style-type: none"> - Ordinary taxation: From 0 Euros to a maximum of 5,250 Euros - Superior taxation: From 200 Euros to a maximum of 5,705 Euros - Maximum taxation: From 600 Euros to a maximum of 6,105 Euros 	<ul style="list-style-type: none"> - Master's degree in Business Administration (held in English) - Master's degree in European Economy and Business Law (held in English) - One-Cycle degree in Medicine and Surgery (held in English) - One-Cycle degree in Conservation and Restoration of Cultural Heritage

<p>Contribution class 6</p> <ul style="list-style-type: none"> - Ordinary taxation: From 0 Euros to a maximum of 7,250 Euros - Superior taxation: From 200 Euros to a maximum of 7,763 Euros - Maximum taxation: From 600 Euros to a maximum of 8,255 Euros 	<ul style="list-style-type: none"> - Bachelor's degree in Global Governance (held in English)
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Three types of contribution, for each contribution class, are based on the number of ECTS credits obtained and the year of registration for the degree course.

Ordinary taxation: applicable to those students who:

- a. **enrolled in a degree course in the 2020/2021 academic year;**
- b. enrolled in the 2019/2020 academic year and who **have obtained at least 10 ECTS credits (or 6 ECTS credits for part-time students) from 10th August 2019 to 10th August 2020;**
- c. registered **within a delay of maximum one year later than the natural duration of the course and having obtained at least 25 ECTS credits (or 18 ECTS credits for part-time students) from 10th August 2019 to 10th August 2020.**

No-tax area

Within this Ordinary taxation, a no tax area is meant for students who have an ISEE-UNIVERSITY not exceeding 26,000 Euros.

Partial exemption

Within this Ordinary taxation, a partial exemption is meant for students whose the ISEE-UNIVERSITY is between 26,000 and 30,000 Euros.

Superior taxation: applicable to those students who do not fall under the ordinary taxation and are registered within a delay of maximum one year later than the natural duration of the course and have obtained at least 12 ECTS in the period from 10th August 2019 to 10th August 2020.

Partial exemption

Within this Superior taxation, a partial exemption is meant for students whose the ISEE-UNIVERSITY is between 20,000 and 30,000 Euros.

Maximum taxation: applicable to those students who do not fall under the ordinary or superior taxation and are:

- a) registered with a delay of more than two years later than the natural duration of the course;
- b) registered within a delay of maximum one year later than the natural duration of the course and have not obtained at least 12 ECTS credits (less than 6 ECTS in the case of students enrolled in the second year) from 10th August 2019 to 10th August 2020.

The tuition fee will be calculated based on the ISEE-UNIVERSITY, as follows:

- for an **ISEE-UNIVERSITY between 0 Euros and 90,000 Euros**: the contribution will be proportional to the value and will vary according to the contribution class and the type of taxation of the course;
- for **ISEE-UNIVERSITY of more than 90,000 Euros or for students that have no ISEE-UNIVERSITY**: the contribution will be the maximum foreseen for the contribution class and type of taxation of the course.

B) **Non-EU students, for which the ISEE calculation is inapplicable** in compliance with art. 8, paragraph 5, DPCM no. 159 dated 2013, enrolled in an academic year following the first one, have to pay, in addition to the regional tax and the stamp duty, a fixed annual contribution based on their Country of origin, as follows;

- 500.00 Euros if coming from the so-called "developing countries", as defined in the decree no. 62 dated 6th May 2020 issued by the MIUR;
- 1,000.00 Euros in all other cases.

C) **Starting from the 2020/2021 academic year non-EU students enrolled in the first year, for which the calculation of the ISEE is inapplicable** in compliance with art. 8, paragraph 5, DPCM no. 159 dated 2013, in addition to the regional tax and stamp duty, are required to pay:

a) the all-inclusive annual fee of 2,500.00, even if in possession of the DISCOLAZIO scholarship, if enrolled in the following three-year and master's degree courses in English: "M.Sc. Business Administration", "M.Sc. Finance and Banking", "B. Sc. Business Administration and Economics ", " M.Sc. European Economy and Business Law ", " M.Sc. Economics "and" B.Sc. Global Governance";

b) the fixed all-inclusive contribution per year on the basis of the Country of origin, even if in possession of the **DISCOLAZIO scholarship** (the scholarship recipients of the DISCOLAZIO scholarship are not subject to the payment of the regional tax) as follows:

- 500.00 Euros if coming from the so-called "developing countries", as defined in the decree no. 62 dated 6th May 2020 issued by the MIUR⁴;
- 1,000.00 Euros in all other cases.

Enrollment of international students in higher education courses in Italy

Given the persistence of the COVID-19 emergency, the physical mobility of foreign/international students to Italy, as per the MIUR communication dated 22nd May 2020, must be replaced, at least for the whole of 2020, by e-learning, and therefore this category of students will be able to follow the lessons remotely for this period.

Nonetheless, the procedures for issuing visas for study purposes must be concluded by **30th November 2020**.

⁴ Afghanistan, Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Comoros, Congo Democratic Republic, Djibouti, Eritrea, Ethiopia, Gambia, Guinea, Guinea Bissau, Haiti, Kiribati, Korea Dem. Rep., Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Myanmar, Nepal, Niger, Rwanda, Sao Tome & Principe, Senegal, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sudan, Tanzania, Timor-Leste, Togo, Tuvalu, Uganda, Vanuatu, Yemen, Zambia e Zimbabwe.

In order to guarantee effective enrollment, foreign/international students will have to pre-enroll by paying a contribution of 200.00 Euros. Upon completion of enrollment, this amount will be deducted from the university contribution; otherwise, it will not be refunded.

On-line or blended courses within the field of Humanities (Lettere e Filosofia)

Also for the 2020/2021 academic year, the taxation of the previous year, i.e. the contribution class 1 reduced by 20%, is confirmed.

ATTENTION: in order to better understand the taxation system, a fee simulator is provided here: <http://studenti.uniroma2.it/> (select: "Simulatore tasse").

7.1 - Verification of merit requirements for the calculation of university fees

The evaluation system regarding merits (the number of ECTS credits obtained) is calculated automatically and requires no official application by the student. The ECTS credits (CFU) must be obtained within the 12 months before August 10th, preceding registration. Only the registered exams within the above-mentioned date will be considered, except for credits obtained after an internship attended by students of health care degree courses. In this case, credits will be considered even if registered later than August 10th and before September 30th. ECTS credits (CFU) of eventual "integrated" exams need to be registered by August 10th.

Credits obtained abroad at partner Universities during a student mobility program will be evaluated only if registered in the twelve months before August 10th, preceding registration.

7.2 – Payment and deadlines of tuition fees

Students who intend to make use of the services provided by the Tor Vergata University of Rome must be **up to date** with the payment of fees and university contributions.

Students who have not duly paid their fees:

- cannot take exams
- cannot obtain any certificate relative to their student career
- cannot transfer credits to another university.

Fees and contributions have to be paid in the following way.

A) First installment

All students (except for those who are exempt from payment) must pay the first installment, which includes:

1. €16 stamp duty
2. €140 regional fee
3. university tuition, which varies according to the type of taxation:
 - a. Ordinary taxation: 0 Euros
 - b. Superior taxation: 200 Euros
 - c. Maximum taxation: 332 Euros

An example of how the first installment is calculated is shown below.

	Taxation class (in Euros)		
	Ordinary	Superior	Maximum
Stamp duty	16	16	16
Regional fee	140	140	140
university tuition	0	200	332
Amount 1 st installment	156	356	488

ATTENTION: for no-EU students, with no Italian citizenship and belonging to a family unit whose income is earned abroad, enrolling in their year one in 2020/2021, the first installment is equal to 156.00 Euros.

Deadline for the payment of the first installment

For **students enrolling in the first year**, the first installment must be paid during the enrollment procedures. If this is not specified in the course call, the first installment must be paid by **6th November 2020**.

For **enrollment in academic years following year one**, the first installment must be paid by **6th November 2020**.

The first payment slip is issued by the Delphi system in the section reserved for initial registration in year one or in the following academic years.

Penalties

In cases of late payment, a penalty will automatically be added to your next installment:

- **50.00** Euros for payments made by **31st December 2020**
- **100.00** Euros for payments made **after that date**.

B) Second installment

The amount of the **second installment** is based on the contribution class of the degree course, the type of taxation (ordinary, superior or maximum) and the student's family income (ISEE-University).

PRINT OF SECOND INSTALLMENT PAYMENT SLIP

- Connect to Delphi website:
<https://delphi.uniroma2.it/totem/jsp/index.jsp?language=EN>
- Select "Student Section", key 4 "Manage Career online"
- Select "Payment of Taxes and contributions"
- Print the payment order

- e. Pay the participation fee due via PagoPA system, allowing to pay in different ways (traditional and online procedures). Links and further information are available on the following website: studenti.uniroma2.it/pagamento/
- f. Link again to the Delphi Online Services website and validate your payment by tapping the “Convalida PagoPA”.

Deadline for the payment of the **second installment**

The second installment may be paid in two ways:

a. Divided into two payments (standard option)

- 50% by 31st March 2021
- 50% by 29th May 2021

b. A single payment by 31st March 2021 if you select “pagamento in un’unica soluzione” (single payment) or if the second installment is lower than 300 Euros.

Penalties

In case of late payment, a penalty will be automatically added to your next installment of:

- 50 Euros for payments within one month after the deadline
- 100 Euros for payments more than one month after the deadline

ATTENTION: it is important to remember that penalties due to late payments can be avoided by guaranteeing that all installments are paid within the established deadlines. In case of recalculation of the installments, the due balances/repayments will be made at the request of the student.

In order to better understand the taxation system, a fee simulator can be found here: <http://studenti.uniroma2.it/> (select: “Simulatore tasse”).

7.3 – Payment methods

Tuition and university fees can be paid using the **PagoPA** system. The PagoPA system guarantees electronic payments to the public administration.

Payments can be made in the following ways:

- online using your credit card at utov.it/pagopa;
- via APP IO of PagoPA if you have SPID credentials;
- via home/mobile banking through the CBILL circuit or members of the PagoPA system;
- at all bank branches or ATMs that allow you to pay through the CBILL circuit or are members of the PagoPA system;
- in the Sisal/Lottomatica betting shops.

It is not possible to pay PagoPA orders at the Poste Italiane Offices.

The updated list of all Payment Service Providers (PSP), where you can pay via PagoPA, can be found at the following link: <https://www.pagopa.gov.it/it/dove-pagare/>.

After payment, the student must return to the Delphi reserved page and validate the payment.

Information on payment methods, also online, is available at the following link: students.uniroma2.it/pagamento/.

ATTENTION

Use only the payment slip issued by the system at the moment of enrollment/registration. Any other payment made and in any other way (i.e. through a direct credit transfer) will not be considered valid in the enrollment procedure and will not be refunded.

7.4 - ISEE–University

Students who wish to apply for university tax reductions must, through their reserved area of the Delphi portal, authorize the university to consult the INPS database in order to obtain their ISEE-University certificate. The deadline for this procedure is 16th December 2020.

Students who decide not to apply for a reduction in tuition fees, who do not have a valid ISEE-University, who have an ISEE-University of more than 90,000 Euros or who do not authorize the consultation of the INPS database will automatically have to pay the maximum fee for their contribution class.

The university will not accept ISEE certifications that:

- have expired and which are therefore invalid
- are incomplete or compiled in the wrong way
- are deemed to be ineligible to obtain tax benefits for university studies.

After the acquisition of the ISEE-University certification, taxes and contributions will be recalculated. Following this, no new forms of certification will be permitted for the remaining part of the academic year.

7.4.1– What is an ISEE certification and what is it for?

The ISEE certificate (Indicatore Situazione Economica Equivalente - Equivalent Economic Situation Indicator) is the instrument for assessing the economic situation of individuals who request subsidised social benefits. It is reserved for students from EU and non-EU countries who belong to a family unit with declared incomes in Italy. This can be obtained by combining and considering three elements: income, assets, and family. For the purpose of tuition fees, if parents are not members of the family unit, students can be considered to be a single member of the family only in the following cases:

- students have not been living in the original family home (or in a house owned by a family member) for at least two years since the date of their original enrollment application for each time they apply for a course;
- the student has an adequate income.

If both conditions are not satisfied, students will be considered as a member of their parents' family.

In accordance with current legislation, the only ISEE considered valid for the calculation of tax brackets and other benefits provided by the university is **the ISEE-University**.

7.4.2 – How to apply for an ISEE-University

In order to obtain the ISEE for services regarding the right to study (ISEE-University), students must fill in the form entitled “Dichiarazione sostitutiva unica(DSU) integrale” .

The DSU contains information about the family and its members and about the assets and incomes of each member of the family. It must be filled out and handed in at the following offices:

- Centri di Assistenza Fiscale (CAF);
- INPS, also online using the INPS portal.

Once compiled and submitted their DSU, students must wait for an average of ten working days to obtain their ISEE-University.

Given that in order to compile the DSU a lot of information concerning property, assets, and income must be collected, the procedure may be time-consuming. **Students should submit their DSU as soon as possible** to the CAF office which will provide the ISEE-University.

The university cannot offer a direct DSU service.

As soon as INPS or CAF provides the ISEE-University certification, the student must check on the Delphi platform that the uploaded document is correct and control the amount to be paid in the second installment.

Should any errors come to light, the student must report them through the following email address: caf@supporto.uniroma2.it.

7.4.3 – Foreign Students

In order to access the benefits provided for the reduction of university contributions, EU students belonging to a family unit whose income was earned abroad and who register or enroll in years following the first one have to obtain the ISEE-University certificate (data collection form for university indicator) at any **CAF** at national level **by 16 DECEMBER 2020** and deliver it to the Student Secretarial Office.

To obtain an ISEE-University certificate, students must provide details regarding their incomes and assets in Italy and their incomes and assets abroad of each member of their family.

These documents need to be issued by the competent authorities in the country where the incomes are produced. They must also be officially translated by the Italian Diplomatic Authorities of that country together with the income expressed in Euros.

In those countries where obtaining such documents is difficult, the documentation may be requested at the foreign diplomatic Authorities in Italy and certified by the Prefecture in accordance with art. 33 DPR no. 445 dated 28th December 2000.

For foreign students from particularly poor countries indicated in the Ministerial Decree no. 1455 dated 9th June 2017, their income will be evaluated according to the documentation issued by the Italian Embassy in the student’s country of origin in order to certify that the student does not belong to an upper-class family with a high income(DPCM dated 9th April 2001).

Once obtained their certificates, students must submit to the Foreign Student Secretarial Office a copy of their final ISEE-University certificate issued by a CAF office together with all the documentation related to the certification. Following this, students will be able to check the amount they will have to pay in their second installment.

Should any errors come to light, students must report them to the following email address: caf@supporto.uniroma2.it

For more info on the ISEE-University, please consult paragraph 7.4 of the present guide book or visit: <http://studenti.uniroma2.it/>.

7.4.4 – Deadline for the ISEE-University submission

The ISEE-University certification regarding the right to participate in a university course must be applied for by 16th December 2020. On receiving the ISEE certification, students, through the Delphi portal, must immediately authorize the university to obtain the ISEE-U from the INPS portal within the validity period of the certificate.

Through the Delphi portal, student must authorize the university to acquire the ISEE-U from the INPS portal within the validity period of the certificate.

Students who already have a valid ISEE-University do not need to apply for a new ISEE-University certificate for enrolment in the 2020/2021 academic year but must authorize the university to acquire the ISEE-University certificate from the INPS database through its reserved area of the Delphi portal by 16th December 2020. Therefore, students must not consign any document to the university, nor should they send their ISEE-University by e-mail.

Should the DSU not be presented by the deadline of 16th December 2020, **students will be placed in the highest income bracket** and therefore will not be entitled to any reduction in their tuition fees.

If the DSU is presented after **16th December 2020**, a penalty will be applied as follows:

Application dates	Penalty
From 17 th December 2020 to 16 th March 2021	150.00 Euros
From 17 th March 2021 to 29 th May 2021	200.00 Euros

The penalty for the late submission of ISEE-University **may be combined with other penalties** such as a late payment of tuition fees.

The penalty for the late transmission of your ISEE-University will not be applied in the following cases:

- enrollment in a degree (bachelor, master and one-cycle master's degree) if the deadline for the enrollment is later than 1st December 2020;
- enrollment in courses with an admission test after 1st December 2020;
- enrollment after 31st December 2020 due to a transfer from another university.

Students must retain their ISEE-University certificate as the university may in the future request to check it.

ATTENTION

After the acquisition of the ISEE-University certification, the taxes and contributions will be recalculated. Following this, no new forms of certification will be permitted for the remaining part of the academic year.

7.4.5-Recommendations

- Students who have applied for a DISCOLAZIO scholarship, **in the event that this scholarship is not awarded or is withdrawn**, in order to obtain tax reductions, will have to, however, through their reserved area of the Delphi portal, authorize the university to consult the INPS database in order to obtain their ISEE-University certificate. The deadline for this procedure is 16th December 2020.
- Students who submit a “domanda cautelativa” (precautionary application) in order to obtain a reduction in tuition fees due to their income and **who fail to graduate in time** must, through their reserved area of the Delphi portal, authorize the university to consult the INPS database in order to obtain their ISEE-University certificate. The deadline for this procedure is 16th December 2020.

7.5 - Exemptions

7.5.1 – Total exemptions

The following types of exemptions are to be considered for those students that are enrolled in bachelor’s and master’s degree courses, and one-cycle master’s degree courses.

A) Students with disabilities

Students with certified disabilities, equal to or higher than 66%, or students with disabilities in accordance with art. 3, paragraphs 1 and 3, law no. 104 dated 5th February 1992, are totally exempt from the payment of taxes and tuition fees at initial enrollment and registration in the following academic years. Documentation, issued by a competent body, must be provided to demonstrate students’ disability, which must be submitted to the Technical Secretary of the Committee for the Disabled (Segreteria Tecnica della Commissione per l’inclusione degli studenti con Disabilità) and DSA (CARIS) in 1, via del Politecnico (Faculty of Engineering).

In accordance with art. 5, law by decree no. 221 dated 7th May 1999, wounded and mutilated war victims are to be included in this category.

INSTRUCTIONS ON THE EXEMPTION PROCEDURE

Students that are entitled to total exemption must follow the above-mentioned enrollment instructions clearly stating the reasons behind their request (disabilities/victims of crime).

The system will release a €0 bank pay slip, which must be validated with the AUTH code printed on the slip. Students are required to consign their documentation certifying their disability to the Technical Secretary of Commission for the Disabled (Segreteria Tecnica della Commissione per l'inclusione degli studenti con Disabilità) and DSA (CARIS) (segreteria@caris.uniroma2.it), within 60 days of their enrollment.

CARIS will check students' eligibility and, if it is considered valid, will:

- validate fee exemption;
- email the student in order to confirm the exemption of fees;
- send a copy of the disability document to the Student Secretarial Office.

If it is not considered valid, CARIS will:

- rehabilitate the payment of the first installment;
- email the student informing him/her that they must pay the first installment;
- inform the Student Secretarial Office that the student is not eligible for exemption.

In case of "temporary invalidity", students must address to CARIS (1, Via del Politecnico - Rome) before the enrollment in each academic year.

B) Victims of organized crime and terrorism, plus victims injured in the course of duty

Students who have become invalid or are sons and daughters of invalids as a result of acts of terrorism or organized crime in Italy are totally exempt from the payment of fees and university fees for enrollment in degree courses and subsequent registration in the academic years that follow. In accordance with the DPR no. 243 dated 7th July 2006, the victims of terrorism and organized crime are to be considered equivalent to victims injured in the course of duty together with their family members and children (100% disability) in accordance with art.30, law no. 118/1971.

C) Political refugees

Foreign citizens who have been officially recognized as political refugees in accordance with the Geneva Convention of 28th July 1951 and ratified through law no. 722 dated 24th July 1954 are exempt from the payment of university fees. Please note that political refugee students who do not maintain the pace of the exam program of the degree course or have gone beyond the natural duration of their course (fuori corso) are not entitled to this exemption. The percentage of students who can benefit from this exemption can be no higher than 5% of the total number of foreign students enrolled in the previous academic year. Students must prove their status of political refugee by providing official documentation issued by a specific Italian Commission for Political Refugees of the Ministry for Internal Affairs.

D) Recipients of **DISCOLAZIO Scholarship**

Students who have applied for a DISCOLAZIO scholarship must pay only a virtual stamp duty (marca da bollo) of 16.00 Euros. If they are neither winners nor eligible, following publication of the final DISCOLAZIO ranking list, they will have to pay their first installment within 30 days from when they have access to the payment procedure. The following payments will have the same deadlines as those foreseen for all students, or if more favourable, within 30 days of the deadline established for the first installment. Any students that make their payments after the expiry date will have to pay a penalty of 100.00 Euros.

If students do not validate their payment, their application will be considered invalid and they will lose all rights to a DISCOLAZIO scholarship.

In case DISCOLAZIO scholarship is not awarded or is withdrawn, if applicants are going to request tax reductions, they shall, through their reserved area of the Delphi portal, authorize the university to consult the INPS database in order to obtain their ISEE-UNIVERSITY certificate. The **deadline** for this procedure is **16 December 2020**.

Non-EU students enrolled in the 2020/2021 academic year, who do not present the ISEE in conformity with art. 8 of the DPCM no. 159 dated 2013, are required to pay the fixed annual contribution even if in possession of the DISCOLAZIO scholarship (the recipients of the DISCOLAZIO scholarship are not required to pay the regional tax).

E) Foreign students with scholarships

Foreign students benefitting from scholarships granted by the Italian government obtained due to development programs and intergovernmental, cultural and scientific agreements, and relative periodical executive programs are totally exempt from the payment of tuition fees and contributions.

In the academic years that follow year one, tax exemption will depend on the renewal of the scholarship by the Ministry for Foreign Affairs, and conforming to the conditions provided in art. 4, paragraph 2 of law by decree no. 68 dated 29th March 2012.

F) Students with an Italian high school grade of 100/100

All students with a high school grade (Italian school) of 100/100 are entitled to enroll for the first time in the first year of a university degree course at the Tor Vergata University of Rome with no payment of taxes. The only payments they must make are stamp duty (imposta di bollo) and regional tax.

G) Winners of the National Mathematics Olympics and similar initiatives

Winners of the National Mathematics Olympic Games or other similar initiatives are exempt from the payment of their first year fees. The only payments they must make are stamp duty (imposta di bollo) and regional tax.

H) Students who have been awarded an Olympic medal

Students who have been awarded an Olympic medal are totally exempt from the payment of tuition fees for the entire duration of the degree course. The only payments they must make are stamp duty (imposta di bollo) and regional tax.

7.5.2 - Partial exemption

The following partial exemptions are to be considered only for those students who are enrolled in bachelor's and master's degree courses and one-cycle master's degree courses.

The reductions in force for partial exemptions cannot be accumulated. Furthermore, please note that these reductions cannot be added to the 30% discount foreseen for part-time courses.

The procedure regarding the application for partial exemption of the second installment is activated on the Delphi platform following payment of the first installment.

Applications for partial exemptions must be compiled by 16th March 2021 (apart from maternity benefits, which must be requested by 31st December 2020).

A) **Students with disabilities between 46% and 65%**

Students with disabilities between 46% and 65% are entitled to a 20% reduction on their second installment in accordance with a ruling of the Executive Board of the university dated 24th March 2015.

Students must present a documentation which certifies their disability to the Technical Secretary of the Commission for the Disabled (Segreteria Tecnica della Commissione per l'inclusione degli studenti con Disabilità) and DSA (CARIS) by 16th March.

CARIS will check students' eligibility and, if it is considered valid, will:

- validate fee exemption;
- email the student in order to confirm the exemption of fees;
- send a copy of the disability document to the Student Secretarial Office.

If it is not considered valid, CARIS will:

- rehabilitate the payment of the first installment;
- email the student informing him/her that they must pay the first installment;
- inform the Student Secretarial Office that the student is not eligible for exemption.

B) **Students with brothers or sisters currently enrolled at Tor Vergata University of Rome**

Each brother or sister is entitled to a 10% reduction of the second installment on condition that the ISEE-University of each brother/sister is equal to or lower than 23,000 Euros.

C) **Employees of the Tor Vergata University of Rome**

Employees of the university will have an automatic right to a 50% reduction in university fees regardless of their level of income.

D) **Sons and daughters of employees of the Tor Vergata University of Rome enrolled at the university**

A reduction of the second installment of 50% is meant for students who have at least one parent working on an open-ended or fixed-term contract with an ISEE-University of no more than 50,000 Euros.

E) **Students residing in Italy outside the Region of Lazio**

Students who officially reside in Italy outside the Region of Lazio are entitled to a reduction in university fees of 5%.

F) **Students with a degree grade of 110/110 who decide to enroll in a master's degree course**

A reduction in university fees of 10% is foreseen for students who have graduated at the Tor Vergata University of Rome or another Italian university with a score of 110/110 and who decide to enroll in a master's degree course.

G) **Students participating in the Olympic Games**

Students participating in the Olympic Games are entitled to a reduction of 30% of the "all-inclusive" tuition fee.

H) **Maternity**

During maternity, students can decide to interrupt their studies. Should students opt for this possibility of a one year break, the starting point will be based on the date of birth of their child. Mothers, from this date, will be able to choose within the following three years when exactly to exercise this right. Students deciding not to interrupt their studies for maternity reasons are entitled to a 30% reduction of university fees foreseen for their degree course for one year. Please note that it is possible to apply for this reduction by no later than 31st December 2020.

7.5.3 - Exemption from admission test payment

Participation in the admission and assessment tests for study courses for the 2020/2021 academic year which require the use of the university platform (<https://ammissioneonline.uniroma2.it>) is free. For the other courses an amount of 30 Euros is established with the exception of courses for which it is otherwise established in the various calls or notices.

The following categories of students are exempted from the contributions to be paid in order to participate in the admission test for bachelor's degrees, master's degrees and one-cycle master's degrees:

- disabled students in accordance with art. 3, paragraphs 1 and 3, law no. 104 dated 5th February 1992 or students with an invalidity equal to or more than 66% (DR 19161 dated 2nd June 2014);
- students who have graduated at the Tor Vergata University of Rome with a grade of at least 100/110 are exempted from the contributions to be paid in order to participate in the admission test for master's degree courses (CdA dated June 2019).

7.6 - Various contributions

The following table contains the contributions to be paid for the 2020/2021 academic year:

Copy of enrollment booklet (Libretto universitario iscrizione)	70.00 + 16.00 (stamp duty) Euros
Copy of your parchment document (Degree certificate)	120.00 Euros (stamp duty included)
Fee for the request of official recognition of academic qualifications obtained abroad and the relating issue	166.00 Euros (stamp duty included)
Students who have interrupted their studies	500.00 Euros for the enrolment resumption
Recognition of expired exams	60.00 Euros (request) and 500.00 Euros (in case of acceptance)
Contribution for outbound transfer (by 31/12/2020)	166.00 Euros (stamp duty included)
Transfer Contribution (by 31/12/2020)	66.00 Euros (stamp duty included)
Copy of parchment (degree certificate) for graduate schools, university masters and equivalent foreign academic qualifications	130.00 Euros (stamp duty included)

7.7 - Healthcare graduate schools

Students enrolled in the Schools of Specialization in the Health Area are required to pay university fees and contributions for the 2019/2020 academic year to the following extent.

Medical graduate schools (redefined in accordance with EU legislation)

Non-medical graduate schools with scholarships

First installment

Minimum enrollment fee established by the State: 201.58 Euros

Stamp duty: 16.00 Euros

Regional tax: 140.00 Euros

TOTAL: 357.58 Euros (rounded up to 358.00 Euros)

Payment of the first installment must be made at the time of enrollment, whereas for registration in later academic years payment is to be made within two months of the start of lessons.

Second installment

Students registered from 2017/2018 academic year: 1,708.00 Euros

Members of the academic years prior to 2017/2018 academic year: 1,558.00 Euros

The second installment has to be paid within eight months of the start of lessons.

Non-medical graduate schools without scholarships

First installment

Minimum enrollment fee established by the State: 201.58 Euros

Stamp duty: 16.00 Euros

Regional tax: 140.00 Euros

TOTAL: 357.58 Euros (rounded up to **358.00 Euros**)

Payment of the first installment must be made at the time of enrollment, whereas for registration in later academic years payment is to be made within two months of the start of lessons.

Second installment

Students enrolled in the first year of course: 745.00 Euros

Students enrolled in years after the first one: 745.00 Euros

The second installment has to be paid within eight months of the start of lessons.

Graduate schools of dental medicine

First installment

Minimum enrollment fee established by the State: 201.58 Euros

Stamp duty: 16.00 Euros

Regional tax: 140.00 Euros

TOTAL: 357.58 Euros (rounded up to **358.00 Euros**)

Payment of the first installment must be made at the time of enrollment, whereas for registration in later academic years payment is to be made within two months of the start of lessons.

Second installment

Students registered from 2017/2018 academic year: 1,708.00 Euros

Members of the academic years prior to 2017/2018 academic year: 1,558.00 Euros

The second installment has to be paid within eight months of the start of lessons.

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No exemption is foreseen for healthcare graduated schools. For late payments made beyond the established deadline the penalties are as follows:

- **50 Euros** within 30 days of the expiry date
- **100 Euros** over 30 days after expiry date.

7.8 - Graduate schools in Legal Studies

Students enrolled in the graduate schools in Legal Studies are required to pay university fees and contributions for the 2020/2021 academic year to the following extent.

Minimum enrollment fee established by the State and adjusted according to the inflation rate of 0.6%: 201.58 Euros

Stamp duty to be paid to the State: 16 Euros

university tuition: 1,184 Euros

TOTAL: 1,402 Euros

The regional tax of 140.00 Euros is to be added to the above-mentioned sum.

First installment: 702 Euros + 140 Euros = 842.00 Euros

Second installment: 700 Euros

The expiry date regarding payment of the second installment will be announced in the call for the 2019/2020 academic year.

For late payments made beyond the established deadline, the penalties are as follows:

- **50 Euros** within 30 days of the expiry date
- **100 Euros** over 30 days after expiry date.

7.9 - Tax refunds

All applications for tax refunds must be **submitted exclusively** to the Student Secretarial Office of the macro-area in question.

The Student Secretarial Office:

- if the application is accepted, will send the student and the tax refund office notification that the request has been accepted and the amount to be refunded;
- if the request is not accepted, will send the student notification that the request has been turned down.

The application form for tax refunds can be downloaded by connecting to the website www.uniroma2.it – studenti - segreteria studenti - modulistica (Students – Student Secretarial Office -application forms).

Refunds are possible in the following cases.

- **In cases where students pay twice by mistake or pay too much:** the application for a refund, including the receipt regarding the original payment, must be submitted within 30 days of the erroneous payment.
- **Students who pay their first installment of university fees but fail to submit the complete enrollment documentation to the Secretarial Office** (application for a refund due to an incomplete enrollment procedure): the application for reimbursement, together with all the necessary documentation, and the original receipt of payment must be submitted by 30th January 2021.
- **Students registering in a master's degree course who pay their first installment of university fees, but who fail to submit the documentation required in the matriculation procedure to the Secretarial Office** (refund application due to erroneous matriculation procedure): the application for a refund, which must be motivated and documented, should be sent together with payment receipt within 30 days of the date of payment of the first installment.
- **Students who did not make use of the ruling regarding postponement of enrollment and therefore have already paid their registration fees for the 2020/2021 academic year, provided they apply for a reimbursement by 30th January 2021.**

The following tax and contributions cannot be refunded:

- contributions paid for participation in admission and entry tests for access into degree courses;
- contributions for enrollment in single courses or exams;
- fees and university contributions in cases where students pull out of courses or transfer to another university;
- taxes and contributions paid in ways other than through the above-mentioned procedures.

Applications for refunds cannot be accepted after the end of the academic year (31st October).

7.10 - Sanctions and tax assessments

The university will apply the administrative sanctions to any student that makes false or misleading statements in their applications in accordance with art. 3, law no. 390 dated 2nd December 1991. Furthermore, if such infringements constitute a crime, they will be punishable in accordance with the criminal code.

When a false declaration has been identified, students must pay the difference between the sum established for the second installment resulting from the verification and the one established on the basis of their self-certification. An administrative penalty must also be paid, which will be the same figure as the difference between the two above-mentioned sums.

The Tor Vergata University of Rome will conduct a thorough but random check of the applications made by the students. In particular, it will control the veracity of the information they have provided regarding their families, by comparing the income and wealth data they have declared with the data registered in the information system of the Inland Revenue. To this end, the university has the right of direct access to Local Tax Offices (SIATEL) in order to make these controls.

Students who pay the maximum fees and contributions are excluded from this check.