

## Chapter 6 – Taxes and contributions

The University of Rome Tor Vergata, in accordance with art.1, c. 254 of law 232 of December 11<sup>th</sup>, 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, the University has established a new fee accounting system based on the following parameters:

- ISEE-University
- Degree course
- Merit criteria that consider the amount of ECTS credits (CFU in Italian) obtained and the year of registration of the degree course.

The degree courses have been divided into the following 6 classes of contributions based on the cost of didactic, scientific and administrative services:

<p style="text-align: center;"><b>Contribution class 1</b></p> <ul style="list-style-type: none"> <li>- <b>Ordinary taxation:</b> From 0 Euros to a maximum of 2120 Euros</li> <li>- <b>Superior taxation:</b> From 200 Euros to a maximum of 2426 Euros</li> <li>- <b>Maximum taxation:</b> From 450 Euros to a maximum of 2782 Euros</li> </ul>	<ul style="list-style-type: none"> <li>- Bachelor degree courses, one-cycle degree courses, Master degree courses not included in other contribution classes.</li> <li>- One-Cycle degree in Law</li> <li>- Hybrid and online course<sup>3</sup></li> </ul>
<p style="text-align: center;"><b>Contribution class 2</b></p> <ul style="list-style-type: none"> <li>- <b>Ordinary taxation:</b> From 0 Euros to a maximum of 2950 Euros</li> <li>- <b>Superior taxation:</b> From 200 Euros to a maximum of 3298 Euros</li> <li>- <b>Maximum taxation:</b> From 500 Euros to a maximum of 3745 Euros</li> </ul>	<ul style="list-style-type: none"> <li>- One-Cycle degree courses (Medicine and Surgery and Civil engineering-Architecture), Master degree in Human Nutrition Sciences, Master degree in Health</li> <li>- Master degree in Biotechnology (held in English)</li> <li>- Bachelor degree in Engineering Sciences (held in English)</li> <li>- Master degree in Physical Activities and Health Promotion (held in English)</li> </ul>

<sup>3</sup> A 20% discount is provided for these kinds of courses in the Macroarea of Humanities and Philosophy.

<p><b>Contribution class 3</b></p> <ul style="list-style-type: none"> <li>- <b>Ordinary taxation:</b> From 0 Euros to a maximum of 3450 Euros</li> <li>- <b>Superior taxation:</b> From 200 Euros to a maximum of 3892 Euros</li> <li>- <b>Maximum taxation:</b> From 500 Euros to a maximum of 4295 Euros</li> </ul>	<ul style="list-style-type: none"> <li>- One-Cycle degree in Dentistry and Dental Prostheses</li> </ul>
<p><b>Contribution class 4</b></p> <ul style="list-style-type: none"> <li>- <b>Ordinary taxation:</b> From 0 Euros to a maximum of 4100 Euros</li> <li>- <b>Superior taxation:</b> From 200 Euros to a maximum of 4505 Euros</li> <li>- <b>Maximum taxation:</b> From 550 Euros to a maximum of 5060 Euros</li> </ul>	<ul style="list-style-type: none"> <li>- Bachelor degree in Business Administration and Economics (held in English)</li> <li>- Master degree in Economics (held in English)</li> <li>- Master degree in Finance and Banking (held in English)</li> <li>- Master degree in Pharmacy (held in English)</li> </ul>
<p><b>Contribution class 5</b></p> <ul style="list-style-type: none"> <li>- <b>Ordinary taxation:</b> From 0 Euros to a maximum of 5100 Euros</li> <li>- <b>Superior taxation:</b> From 200 Euros to a maximum of 5555 Euros</li> <li>- <b>Maximum taxation:</b> From 600 Euros to a maximum of 5955 Euros</li> </ul>	<ul style="list-style-type: none"> <li>- Master degree in Business Administration (held in English)</li> <li>- Master degree in European Economy and Business Law (held in English)</li> <li>- One-Cycle degree in Medicine and Surgery (held in English)</li> <li>- One-Cycle degree in Conservation and Restoration of Cultural Heritage</li> </ul>
<p><b>Contribution class 6</b></p> <ul style="list-style-type: none"> <li>- <b>Ordinary taxation:</b> From 0 Euros to a maximum of 7100 Euros</li> <li>- <b>Superior taxation:</b> From 200 Euros to a maximum of 7613 Euros</li> <li>- <b>Maximum taxation:</b> From 600 Euros to a maximum of 8105 Euros</li> </ul>	<ul style="list-style-type: none"> <li>- Bachelor degree in Global Governance (held in English)</li> </ul>

Three types of contribution have been defined, for each contribution class, which consider the number of ECTS credits obtained and the year of registration for the degree course:

- **Ordinary taxation** is applied to those students who are:
  - a) **enrolled on a degree course in the 2017/2018 academic year;**
  - b) **enrolled in the 2016/2017 academic year and who have obtained at least 10 ECTS credits (or 6 ECTS credits for part-time students) from 10<sup>th</sup> August 2016 to 10<sup>th</sup> August 2017;**
  - c) **registered within a delay of maximum one year later than the natural duration of the course and those who have obtained at least 25 ECTS credits (or 18 ECTS credits for part-time students) from 10<sup>th</sup> August 2016 to 10<sup>th</sup> August 2017;**In this Ordinary taxation, a “no tax area” is foreseen for students who have an ISEE-University between 0 Euros and 13,000 Euros (students will have to pay only the regional fee).
- **Superior taxation** is applied to those students who registered **within a delay of maximum one year later than the natural duration of the course** and who have obtained at least 6 ECTS credits from 10<sup>th</sup> August 2016 to 10<sup>th</sup> August 2017;
- **Maximum taxation** is applied those students who have:
  - registered **with a delay of more than one year later than the natural duration of the course.**
  - registered **within a delay of maximum one year later than the natural duration of the course and who have not obtained at least 6 ECTS credits** from 10<sup>th</sup> August 2016 to 10<sup>th</sup> August 2017;

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.

In cases where it is not possible for foreign students to calculate their ISEE-University and submit it to the University, the following taxation will be applied:

- 80% of the maximum rate for the students coming from developing countries ([Ministerial Decree of 9th June 2017 n. 1455](#))
- 100% of the maximum rate for all the other international students.

## **Important**

In order to better understand the taxation system, listed below is a fee simulator: <http://iseeu.uniroma2.it/> select “Simulatore tasse 2017/18”.

## **6.1 – Verification procedure regarding merit requirements needed for the calculation of university taxes**

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 twelve 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.

## 6.2 – Payment and deadlines of tuition fees

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

Students who are behind with the payment of their fees:

- cannot take exams
- cannot obtain any certificate relative to his/her student career
- cannot transfer credits to another University

Fees and contributions have to be paid with the following modalities:

### a) First Instalment

All students except for those who are exempt from payment must pay the first instalment which includes:

1. 16-euro stamp duty
2. 140-euro regional fee
3. University contribution that 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 instalment is calculated is shown below

	Taxation class (in Euros)		
	Ordinary	Superior	Maximum
Revenue stamp	16	16	16
Regional fee	140	140	140
Tuition fee	0	200	332
<b>Amount 1<sup>st</sup> Installment</b>	156	356	488

### - Deadline for the payment of the First Instalment

For the **students enrolling in the first year**, the first instalment must be paid during the enrolment procedures. If this is not specified in the course call, the first instalment must be paid by **November 6th, 2017**.

For **enrolment in academic years following year one**, the first instalment must be paid by **November 6<sup>th</sup> 2017**

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 instalment:

- 50 Euros for payments made by December 31<sup>st</sup>, 2017
- 100 Euros for payments between January 1<sup>st</sup> and March 30<sup>th</sup>, 2018

**b) Second Instalment**

The amount of the **second instalment** 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**

- a. Connect to Delphi website: <https://delphi.uniroma2.it/totem/jsp/index.jsp?language=EN>
- b. Select "Student Section"
- c. Click on Key 4 "MANAGE CAREER ONLINE"
- d. Select "Payment of Taxes and contributions"
- e. Print the payment note
- f. Pay the instalment at any UniCredit Bank. The receipt will contain an AUTH code (confirmation code). It is also possible to pay your participation fee and university contributions online by clicking here or by connecting to the Unicredit website, <https://www.unicredit.it/en/privati/internet-e-mobile/tutti-i-services-internet-and-mobile/other-services/tax-university.html> and then clicking on: Università degli Studi di Roma "Tor Vergata"> Pagamenti (Payments).
- g. Connect again to the Delphi Online Services site and enter the payment details (CTRL and AUTH codes) and you will be issued a bank receipt which confirms your payment.

- **Deadline for the payment of the Second Instalment**

The second instalment may be paid in two ways:

**a. Divided into two payments (standard option)**

- 50% by March 30<sup>th</sup>, 2018
- 50% by June 1<sup>st</sup>, 2018

**b. A single payment by March 30<sup>th</sup>, 2018** if you select "pagamento in un'unica soluzione" (single payment) or if the second instalment is lower than 300 Euros.

- **Penalties:**

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

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

In order to better understand the taxation system, listed below is a fee simulator: <http://iseeu.uniroma2.it/> select "Simulatore tasse 2017/18".

## 6.3 – Methods of Payment

Tuition fees can be paid at any UniCredit Bank Agency in Italy. On your receipt, there will be a confirmation code (AUTH code). It is also possible to pay your participation fee and university contributions online by clicking here or by connecting to the Unicredit website, <https://www.unicredit.it/en/privati/internet-e-mobile/tutti-i-services-internet-and-mobile/other-services/tax-university.html> and then clicking on: Università degli Studi di Roma “Tor Vergata”> Pagamenti (Payments).

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

## 6.4 - Online and hybrid courses in the Macroarea of Humanities and Philosophy

Contribution class 1, reduced by 20%, will be applied to students who have enrolled in online and hybrid courses in the Humanities and Philosophy Macroarea.

The amount to be paid by the students in the “superior” or “maximum” tax bracket cannot be lower than 200 Euros.

In order to better understand the taxation system, listed below is a **fee simulator**: <http://iseeu.uniroma2.it/> selecting “Simulatore tasse 2017/18”.

## 6.5 – 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 December 15th, 2017.

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 foreseen for their contribution class.

**The University will not accept ISEE certifications that:**

- are incomplete or compiled in the wrong way
- are deemed to be ineligible to obtain tax benefits for University studies

### 6.5.1 – What is an ISEE certification and what is it for?

The ISEE (Equivalent Economic Situation Indicator) certificate is the instrument used to evaluate the economic situation of students who are eligible for benefits. 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 enrolment application for each time they apply for a course.
- the student has an adequate income.

Both conditions must be satisfied, otherwise 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**

### 6.5.2 – How to apply for an ISEE-University

In order to obtain the ISEE for services regarding the right of 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 be handed in at the following offices:
  - Centri di Assistenza Fiscale CAF
  - INPS, also online using the INPS portal

Having compiled and consigned 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 instalment by December 15<sup>th</sup>, 2017.

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

### 6.5.3 – Deadline for the ISEE-University submission

The ISEE-University certificate must be requested **by December 15, 2017**. Students who have already applied for an ISEE-University Certificate (valid until 2018) during the year 2017 **do not have to apply for a new ISEE-University**, although they will have to authorize the University to consult the ISEE-University certificate from the INPS database through their own reserved area of the Delphi platform by December 15<sup>th</sup>, 2017.

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 December 15<sup>th</sup>, 2017, **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 **December 15<sup>th</sup>, 2017**, a penalty will be applied as follows:

Application dates	Penalty
From December 16 <sup>th</sup> 2017 to March 15 <sup>th</sup> 2018	150 Euros
From March 16 <sup>th</sup> 2018 to October 31 <sup>st</sup> 2018	200 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:

- Enrolment in a Master Degree if the deadline for the enrolment is set later than December 31<sup>st</sup>, 2017;
- Enrolment in courses with an admission test after December 31<sup>st</sup>, 2017;
- Enrolment after December 31<sup>st</sup>, 2017 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.**

#### 6.5.4 – Foreign Students

Foreign non-independent students whose family resides abroad and Italian students with their incomes abroad, who would like to request a reduction in tuition fees, will have to obtain their ISEE-University certificate, from any CAF Office **by December 15th, 2017**.

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 of the Decree of the President of the Republic, n. 445 of 28<sup>th</sup> December, 2000.

For foreign students from particularly poor countries indicated in the Ministerial Decree of 9th June 2017, n.1455, 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 97472001).

Having obtained their certificates, students must then go to the Foreign Student Secretarial Office and consign a copy of their final ISEE-University certificate issued by CAF together with all the documentation related to the certification. Following this, students will be able to check how much they will have to pay in their second instalment.

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

#### **N.B.**

The University will apply the following tuition fees to foreign students who either do not provide or cannot provide an ISEE-University certificate:

- 80% of the maximum rate for students from low-income countries ([Ministerial Decree 9th June 2017 n. 1455](#))
- 100% of the maximum rate for all other international students.

**For further information regarding ISEE-University, connect to the following website [issue.uniroma2.it](http://issue.uniroma2.it).**

### **6.5.5 - Recommendations**

- Students who have applied for a Laziodisu 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 December 15th, 2017.
- 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 December 15th, 2017.

## **6.6 - Exemptions**

### **6.6.1 – Total exemptions**

The following types of exemptions are to be considered for those students that are enrolled in Bachelor and Master degree courses, and one-cycle Master Degree courses.

#### **A) Students with disabilities**

Students **with certificated disabilities, equal or higher than 66%, or students with disabilities in accordance with art. 3, paragraph 1 and 3 of Italian Law n.104 of 5<sup>th</sup> February 1992**, are totally exempt from the payment of taxes and tuition fees at initial enrolment and registration in the

following academic years. Documentation, issued by a competent body, must be provided to demonstrate students' disability, which must be consigned 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 Via del Politecnico, 1 (Faculty of Engineering).

In accordance with art. 5 of law n. 221 of the Ministerial Decree of 7<sup>th</sup> May 1999, wounded and mutilated war victims are to be included in this category.

## **INSTRUCTIONS REGARDING THE EXEMPTION PROCEDURE**

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

Students must bring a disability certificate of the National Health System of their country of origin, translated and legalized in Italian, declaring what and how serious the disorder/disability is in order to decide if he/she can benefit from the exemption of university fees.

The system will release a bank pay slip of ZERO Euros, 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](mailto:segreteria@caris.uniroma2.it)), within 60 days of their enrolment.

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

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

If it is not considered valid, CARIS will:

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

**In cases of "temporary invalidity", students must repeat the above-mentioned procedure for each future academic year.**

### **B) Victims of Organized crime and terrorism, plus victims injured in the course of duty**

Students who have become invalids 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 taxes regarding enrolment in degree courses and subsequent registration in the academic years that follow. Victims of terrorism and organized crime in accordance with the Decree of the President of the Republic law n. 243 of 7<sup>th</sup> July 1971 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 of law 118 of 1971.

### **C) Political refugees**

Foreign citizens who have been officially recognized as political refugees in accordance with the Geneva Convention of 28<sup>th</sup> July 1951 and ratified through law n. 722 of 24<sup>th</sup> of July 1954 are exempt from the payment of university fees. Please note that political refugee students who are behind in the exam programme 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) Students with the LAZIODISU Scholarship**

Students who have applied for a Laziodisu scholarship must pay only a stamp duty (marca da bollo) of 16 euros. If they are neither winners nor eligible following publication of the final Laziodisu ranking list, they will have to pay their first instalment within 30 days from when they have access to the payment procedure. Should students fail to pay before that deadline, they will be charged a penalty of 100 Euros.

*Please remember that if students do not validate their payment made at Unicredit Bank, their application will be considered invalid and they will lose all rights to a Laziodisu Scholarship.*

**N.B. Students who have applied for a Laziodisu 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 the ISEE-University certificate. The deadline for this procedure is December 15th, 2017.**

#### **E) Foreign students with scholarships**

Foreign students benefitting from scholarships granted by the Italian government obtained due to development programmes and intergovernmental, cultural and scientific agreements, and relative periodical executive programmes 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 of Foreign Affairs, and conforming to the conditions laid out in art.4, paragraph 2 of Law by Decree n. 68 of 29<sup>th</sup> March 2012.

#### **F) Students with a high school vote of 110/110**

All students with a high school vote of 110/110 are entitled to enrol for the first time in the first year of a university degree course at the University of Rome Tor Vergata with no payment of taxes. The only payment they must make is stamp duty (imposta di bollo) and a regional tax.

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

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. They only have to pay the regional tax and a stamp duty (imposta di bollo).

### **6.6.2 - Partial exemption of the second instalment**

The following partial exemptions are to be considered only for those students who are enrolled in Bachelor and Master Degree courses and one-cycle Master Degree courses.

**These reductions are not valid in combination with others.**

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

**The application for partial exemption must be consigned by 15<sup>th</sup> March 2018.**

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

Students with disabilities between 46% and 65% are entitled to a 20% reduction on their second instalment in accordance with a ruling of the Executive Board of the University of 24<sup>th</sup> March 2015. Students must obtain documentation, issued by a competent body, which certifies their disability and which must be consigned to the Technical Secretary of the Commission for the Disabled (Segreteria Tecnica della Commissione per l'inclusione degli studenti con Disabilità) and DSA (CARIS) in Via del Politecnico, 1 (School of Engineering), by 31<sup>st</sup> March 2018.

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

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

If it is not considered valid, CARIS will:

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

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

Each brother or sister is entitled to a 10% reduction of the second instalment on condition that the ISEE-University of each brother/sister is equal to or lower than 23,000 Euros. This sum was updated in accordance with Ministerial Decree n. 174 of 23<sup>rd</sup> March 2016 (Aggiornamento soglie ISEE e ISPE anno academic 2016/2017)

**C) 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 the second instalment of their first year of university courses.

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

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

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

A reduction of the second instalment of 50% is foreseen 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 in accordance with a ruling of the University Executive Board of 29<sup>th</sup> May 2017.

**F) 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%.

#### **G) Students with a degree score of 110/110 who decide to enrol in a master degree course**

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

#### **H) 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.

#### **I) 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.

### **6.6.3 Exemption from admission test payment**

The following categories of students are exempt from the contributions to be paid in order to participate in the admission test for Bachelor Degrees, Master Degrees and One-cycle Master Degrees:

- Disabled students in accordance with article 3, paragraph 1 and 3 of the Law of 5<sup>th</sup> February, 1992, n.104 or students with an invalidity equal to or more than 66% (D.R. 19161 of 2<sup>nd</sup> June, 2014);
- Students who have graduated at the University of Rome Tor Vergata 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 Degree courses;
- Foreign students who do not officially reside in Italy (in accordance with a ruling of Board of Directors of 24<sup>th</sup> March, 2015).

## 6.7 - Various contributions

The following table contains the contributions to be paid for the 2017/2018 academic year:

Copy of enrolment booklet (libretto iscrizione)	70 Euros <sup>4</sup>
Copy of your parchment (Degree certificate)	120 Euros <sup>5</sup>
Fees regarding participation in admission tests and orientation tests for degree courses with free access	35 Euros
Contribution regarding the obtaining of official recognition of academic qualifications obtained abroad <ul style="list-style-type: none"><li>- no penalty from 1st September to 6th November</li><li>- including a penalty of 50 Euros from 8th November to 31st December</li></ul>	70 Euros
State examinations	250 Euros <sup>6</sup> 300 Euros <sup>7</sup> only for graduates in Medicine and Surgery
Students that have interrupted their studies	500 Euros for the resumption of studies
Recognition of expired Exams	60 Euros and if accepted 500 Euros
Contribution regarding transfer to other Universities (by 31/12/2017)	150 Euros (see footnote 4)
Transfer Contribution (by 31/12/2017)	50 Euros (see footnote 4)

## 6.8 - Healthcare specialization schools

Due to their specific characteristics, there is no exemption foreseen for students enrolled in specialized healthcare schools. Students enrolled in Specialized Health Care Area courses must pay university fees and contributions for the academic year 2017/2018 as follows:

**a. Medical specialization schools (redefined in accordance with EU legislation)**

**b. Non-medical specialization schools with scholarships**

**a. Medical specialization schools (redefined in accordance with EU legislation)**

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<sup>4</sup> To be added to a stamp duty of 16 Euros to be affixed to the application

<sup>5</sup> Which has a “virtual” stamp duty included directly in the contribution

<sup>6</sup> Includes the costs regarding the compilation of your parchment (Final degree certificate) and the “virtual” stamp duty

<sup>7</sup> Includes the costs regarding the compilation of your parchment (Final degree certificate), the “virtual” stamp duty, and apprenticeship insurance)

**- First payment:**

- Minimum enrolment fee established by the State adjusted according to the inflation rate of 0.6%: 201.58 Euros
- Stamp duty to be paid to the state: 16 Euros

**TOTAL:** 217.58 Euros (rounded up to **218 Euros**)

The regional tax of 140 Euros is to be added to the above-mentioned sum.

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

**- Second Instalment:**

**TOTAL: 2025 Euros**

The **second instalment** must be paid within eight months of the start of lessons.

***b. Non-medical specialization schools with scholarships***

**- First instalment:**

- Minimum enrolment fee established by the State adjusted according to the inflation rate of 0.6%: 201.58 Euros
- Stamp duty to be paid to the state: 16 Euros

**TOTAL:** 217.58 Euros (rounded up to 218 Euros)

The regional tax of 140 Euros is to be added to the above-mentioned sum.

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

**- Second Instalment:**

**TOTAL:** 968 Euros

The **second instalment** must be paid within eight months of the start of lessons.

***c. Specialist schools of dental medicine***

**- First instalment:**

- Minimum enrolment fee established by the State adjusted according to the inflation rate of 0.6%: 201.58 Euros
- Stamp duty to be paid to the state: 16 Euros

**TOTAL:** 217.58 Euros (rounded up to 218 Euros)

The regional tax of 140 Euros is to be added to the above-mentioned sum.

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

**- Second Instalment:**

**TOTAL:** 2,025 Euros

The **second instalment** must be paid within eight months of the start of lessons.

## UNIVERSAL NORM FOR ALL SPECIALIZATION SCHOOLS

For late payments made beyond the established deadline, the following penalties are foreseen:

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

## 6.9 - Specialization schools for legal professions

The Board of Directors of the Specialization Schools for Legal Professionals has proposed a reduction in enrolment fees in an attempt to increase the number of registrations at their Schools. The discounts are as follows:

- Minimum enrolment fee established by the State adjusted according to the inflation rate of 0.6%: 201.58 Euros
- Stamp duty to be paid to the state: 16 Euros
- University contribution: 1184 Euros

First instalment: 842 Euros

**TOTAL:** 1,402 Euros

The regional tax of 140 Euros is to be added to the above-mentioned sum.

**First instalment:** 842 Euros

**Second instalment:** 700 Euros

The expiry date regarding payment of the second instalment will be announced in the Call for the 2017/2018 academic year.

## UNIVERSAL NORM FOR ALL SPECIALIZATION SCHOOLS

For late payments made beyond the established deadline, the following penalties are foreseen:

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

## 6.10 - Tax Refunds

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

The 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 regarding tax refunds can be downloaded by connecting to the website [www.uniroma2.it](http://www.uniroma2.it) – student - segreteria student - modulistica (Students – Student Secretarial Office - application forms)**

**Refunds are possible:**

- **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.
- **for students who pay their first instalment of university fees but fail to consign the complete enrolment documentation to the Secretarial Office** (Application for a refund due to an incomplete enrolment procedure). The application for reimbursement, together with all the necessary documentation, and the original receipt of payment must be submitted by 30th January 2018.
- **for those who did not make use of the ruling regarding postponement of enrolment and therefore have already paid their registration fees for the 2017-2018 academic year, provided they apply for a reimbursement by January 30th, 2018.**

There can be no refunds for the following:

- contributions paid for participation in admission and entry tests regarding access to degree courses;
- contributions regarding enrolment 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).**

## **6.11 - 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 n. 390 of 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 instalment 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 University of Rome Tor Vergata 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.**