TITLE VII UNIVERSITY FEE AND TAX

7.1. OVERALL PRINCIPLES

Enrollment in each University course is subject to payment of tuition fees as specified below.
Tuition fees are income-related and are calculated based on the student’s family ISEE value.
The first installment confirms the registration or enrollment and it is necessary to take any academic action.
Students who are not in good standing with the payment of fees for each year of enrollment, will not be able to continue their career and, as a result, they will not be able to:

a. take exams
b. defend their thesis
c. obtain the transfer to another University
d. move to another degree course
e. obtain certificates
f. apply to the Student collaboration vocational program
g. apply to participate in international mobility projects
h. apply for scholarships or awards
i. submit other instances related to student’s affairs
j. represent his/her peers within the governing bodies.

Any exams passed without having settled the administrative position cannot be validated.
The students who plan to request tax and fee refund for unduly paid amounts, must submit a valid application (link to module) according to the following terms:

- fees related to the the academic year 2017/18 by 30/06/2019
- fees related to the the academic year 2018/19 by 30/06/2020
- fees related to previous years are not eligible for refund.

7.2. TYPE OF TAXES AND FEES

Enrollment to each course* (Bachelor, Master and single-cycle degree) is subject to the payment of the tuition fees (comprehensive annual fee) including the virtual stamp duty and the regional tax.

The full amount of the registration fee is divided into three installments:

1. FIRST INSTALLMENT: the amount varies up to €310.00 payable by October 25th, 2018, in addition to a €16.00 virtual stamp duty;

2. SECOND INSTALLMENT: payable by February 28th, 2019, in addition to the ERSU regional tax (if applicable), as follows:
   • in a single installment if the remaining amount of the annual fee is lower than € 50.00;
   • in an installment equal to 50% of of the remaining amount of the annual fee is greater than € 50.00;

Fees vary depending on the status of the student (in line with/behind in the course schedule), the learning mode chosen (full time/part time) and the number of years of enrollment in his/her University career (Law no. 232 dated January 10, 2016)

Any delayed payment of tuition results in the application of the highest fee bracket. For the delay fee, reference is made to Article. 7.7 and included in the deadline and fee summary.

**Students who still must pay tuition fees cannot register in any exams or take any administrative action.**

*Each limited-access course is described in detail in its call for application.*

7.3. **TOTAL AND PARTIAL EXEMPTIONS**

- **NO TAX AREA (total exemption)**
  According to Law no. 232 dated December 11, 2016, the following are exempted from the payment of tuition fees:
  - students enrolled in the first year being members of a family with an equivalent economic situation indicator (ISEE) less than or equal to EUR 13,000;
  - The students enrolled in the years following the first one, who meet at the same time the following income and merit requirements:\n    1. being members of a family with an equivalent economic situation indicator (ISEE) less than or equal to EUR 13,000;
    2. enrollment at the University of Sassari for a number of academic years less than or equal to the normal duration of the course of study, increased by one;
    3. merit requirements for students enrolled in the second year: having been awarded, during the first year of study and by December 10th, 2018, at least 10 CFU;
    4. merit requirements for students enrolled in the years following the second year: having been awarded, during the previous year of study and between December 10th, 2018 and August 10th, 2018, at least 25 CFU;

Students are still required to pay the virtual stamp duty and ERSU regional tax.

- **ERSU SCHOLARSHIPS**
  Scholarship beneficiaries and eligible students who are not scholarship beneficiaries or students who have been awarded a ERSU loan of honour, are exempt from the payment of tuition fees due for the academic year 2018/2019. The University will award students such exemption in a timely manner, as soon as ERSU makes available provisional merit ranking lists. Such students will be entitled to a refund of any tuition fee paid for the academic year 2017/2018.

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1 Only the CFU directly awarded to the student or recognized for activities carried out in the framework of international mobility programmes, will be taken into account. The CFU awarded for the recognition or validation of credits acquired from other university careers will not be taken into consideration.
If a student is no longer beneficiary or eligible but not awarded an ERSU scholarship, he or she will be required to pay the full amount of the fee and, in that case, the deadline for the payment of installments will be delayed accordingly, to prevent late payment penalties.

**STUDENTS ELIGIBLE FOR ERSU SCHOLARSHIP**
A student who is eligible, despite not having applied for the assignment of an ERSU scholarship (BANDO DI CONCORSO PER IL CONFERIMENTO DI BORSE DI STUDIO E SERVIZI ABITATIVI A.A. 2018/2019 published by ERSU Sassari on 16/07/2018), is exempt from the payment of tuition fees for the academic year 2018/2019.

**STUDENTS WITH SPECIAL NEEDS**
Any student with special needs under article 3 paragraph 1 of Italian Law 104/92 or with a disability level equal to or greater than 66%, will be fully exempt from paying the fee and he or she will be required to pay the virtual stamp duty only.
Any student with a disability level between 33% and 66% is exempt from paying the third installment of the tuition fee.

**ORPHANS**
Any student enrolled in the second year behind in the course schedule, who becomes an orphan of a single parent with a single sole source of income during the academic year 2018/2019, is entitled to exemption for tuition fees payable and unpaid, and he or she is required to the ERSU fee and the virtual stamp duty.

**CONVICTED STUDENTS**
Unless there is a more favorable situation determined by the application of Law no. 232 dated 11 December 2016, convicted students must pay a tuition fee equal to EUR 310.00, including a virtual stamp duty, payable in a single installment by the deadline set for the first installment. The ERSU tax is due in any case and must be paid by 28 February 2018.
Convicted students are also exempt from payment of other fees and contributions (Chapter 7.7)
The University fully exempts from the payment of tuition fee any student who has the right to free legal assistance. In this case the student is required to pay the virtual stamp duty only.

**NON-RESIDENT FOREIGN STUDENTS**
Foreign students residing abroad (or having a degree issued by a foreign institution), shall be exempted from payment of tuition fees for first year of enrollment.

**FOREIGN STUDENTS BEING AWARDED A SCHOLARSHIP BY THE ITALIAN GOVERNMENT**
Foreign students who have been awarded an annual scholarship by the Italian Government in the framework of development cooperation programs and cultural and scientific intergovernmental agreements and executive programs, are fully exempt from payment of tuition fees. In the years following the first year of enrollment, the exemption depends on the confirmation of the scholarship by the Ministry of Foreign Affairs.

**OUTSTANDING HIGH SCHOOL STUDENTS**
Secondary school alumni having been awarded a 100/100 (Honours) final mark, who enroll for the first time in 1st level or single-cycle 2nd level degree programs for the first year, are not required to pay any tuition fee, but they will still be required to pay the ERSU regional fee and the virtual stamp duty.

- **BEING AWARD AT LEAST 40 CFU**
  Student in line with course schedule and enrolled as full-time students, for the academic year 2018/2019, who from 01.01.2018 to 31.12.2018 have been awarded at least 40 credits, will be entitled to a reduction equal to € 50,00 on the amount of the third installment of the tuition fee.

- **GUADUATED WITH 110/110 (HONOURS)**
  Students in line with course schedule who are awarded the final qualification with a score of 110/110 (Honours) within the first exam session of the last year of course, are entitled to the reimbursement of the third installment paid.

- **STUDENTS YET TO TAKE THEIR GRADUATION FINAL DISSERTATION**
  Unless there is a more favorable situation determined by the application of Law no. 232 dated 11 December 2016, a student who is enrolled by the deadline of 18 October 2018 for the academic year 2018/2019, and that at the time of the enrollment, is yet to take only their graduation final dissertation, will be required to pay the single tuition fee equal to € 400,00, increased by the surcharge set for students who are behind the course schedule, the ERSU regional fee and the virtual stamp duty.

- **UNIVERSITY CLERICAL STAFF**
  Unless there is a more favorable situation determined by the application of Law no. 232 dated 11 December 2016, the university clerical staff (both employed or equivalent) employed by the University of Sassari, enrolled in line with the course schedule, for the academic year 2018/2019, is required to pay the € 100 tuition fee, the ERSU regional tax and the virtual stamp duty. This exemption is applied it the student is awarded 30 credits (15 CFU if enrolled as a part-time student) during the academic year, by 30/10/2019.

- **AGREEMENTS WITH ARMED FORCES PERSONNEL**
  Agreements have been entered into with the Italian Army and Navy, providing that the military staff who register at our University, and for the other categories specifically identified with Rectoral Decree No. 2377/2016 dated 13/10/2016, will pay €500.00, that includes the €344.00 single tuition fee, the virtual stamp duty and the ERSU regional tax.
  Current agreements: Italian Navy; Italian army personnel.

- **REFUGEE STUDENTS**
  The University fully waives tuition fees for students who have obtained the refugee status, and such students will be required to pay the virtual stamp duty only. If the refugee status is awarded during the academic year, the student already enrolled may request a refund of the fee already paid. This exemption also applies to foreign students who submitted their request for international protection or are holders of subsidiary or humanitarian protection.
• **STUDENTS WITH SPECIFIC NEEDS**

With reference to the Regulation for Students with special needs (SES), the following benefits are defined:

A1) students affected by certified disabilities, ranging between 33% and 66%: exemption from the third installment and other fees and contributions (see "Disability exoneration")

A2) convicted students: as per specific paragraph CONVICTED STUDENTS and other taxes and contributions

B1) injured students: exemption from payment of the third installment and other taxes and contributions

B2) pregnant students or students having very young children: exemption from payment of the third installment and other taxes and contributions

B3) "Sensitive students" / Studenti sensibili": exemption from the payment of the third installment and other taxes and fees

C1) LD students: exemption from payment of other taxes and fees

• **OTHER EXEMPTION CASES:**

The Government will introduce new types of exemption, in whole or in part, on a proposal from the Fee Working Group.

### 7.4. CALCULATION OF THE REGISTRATION FEE

To calculate the enrollment fee, pursuant to Law no. 232 dated 11 December 2016, the economic and asset conditions of the students' families based on the ISEE certification (pursuant to Decree of the Prime Minister no. 159 dated 5 December 2013, and art. 2-sexies of Decree law no. 42 dated 29 March 2016, n. 42, as amended and converted into Law no. 89 dated 26 May 2016).

Students are required to request the issue of the Economic equivalent certification (ISEE) to the INPS or authorized CAF and, when filling the on-line application form, they are required to authorize the University to automatically acquire data relating the Substitute Declaration (DSU) from the ISEE information system managed by INPS. Such consent is required when the student is exempt from the payment, being an ERSU scholarship beneficiary or an eligible candidate for the award of an ERSU scholarship.

In case of failure to submit the Single Self-certification (DSU), or it access to such data is not authorized, the student will be automatically assigned the maximum income bracket and he or she will be required to pay the maximum amount of the tuition fee.

Failure to submit or communication to the University the ISEE certification for the purpose of calculating the tuition fee by 31/12/2018 will result in a surcharge equal to €50.00. Such penalty will not apply to late payments when the University moves on to the next candidates in the ranking lists for locally and nationally planned courses and similar cases.
7.5. FEE AMOUNTS

The single tuition fee for current students meeting income and merit requirements as set out in Law no. 232 dated 11 December 2016, is calculated according to the following function to be applied to income brackets reported in the tables.

\[ \text{Fee} = a + ((\text{ISEE} - b) \times c) \]

For the calculation of the fee, it is necessary to use the parameters of one of the tables reported below, on the basis of the student’s condition:

- **TABLE A**
  - students enrolled in the 1st year
  - students enrolled in the following years, meeting merit requirements

- **TABLE B**
  - students enrolled in the following years who meet merit requirements

- **TABLE C**:
  - students behind in the course schedule or repeating an academic year, enrolled for a number of years following the first one (from the 2nd year of enrollment behind in the course schedule).

**Merit requirements**

*Enrolled in the second year*: having been awarded, during the first year of study and by December 10th, 2018, at least 10 CFU;

*Enrolled in the year following the 2nd one*: having been awarded, during the previous year of study and between December 10th, 2018 and August 10th, 2018, at least 25 CFU.

<table>
<thead>
<tr>
<th>ISEE value bracket</th>
<th>Minimum fee (a)</th>
<th>Minimum threshold (b)</th>
<th>Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 13,000</td>
<td>0</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>13,000.01 – 30,000</td>
<td>0</td>
<td>13,000</td>
<td>0.06</td>
</tr>
<tr>
<td>30,000.01 – 70,000</td>
<td>1,020.00</td>
<td>30,000</td>
<td>0.015</td>
</tr>
<tr>
<td>70,000.01 and over</td>
<td>1,620.00</td>
<td>--</td>
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</tr>
</tbody>
</table>

For students meeting income requirements but not merit requirements, the fee is calculated according to the same function as previously reported to be applied to income levels and to the parameters reported in the following table.

**Table B – Student in line with course schedule and not meeting merit requirements**
The tuition fee for part-time students is calculated as 50% of the amount due based on the fee calculation system (Tables A and B) for full-time students, with the exception of the ERSU regional tax and the stamp duty that must be paid in full.

For students repeating academic years or behind in the course schedule for a number of years greater than the first, tuition fees are calculated according to the function above to be applies to income brackets and the parameters reported in the table.

### Table C – students repeating academic years or behind in the course schedule for a number of years greater than the first

<table>
<thead>
<tr>
<th>ISEE value bracket</th>
<th>Minimum fee (a)</th>
<th>Minimum threshold (b)</th>
<th>Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 13,000</td>
<td>200</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>13,000.01 – 30,000</td>
<td>0*</td>
<td>13,000</td>
<td>0.07</td>
</tr>
<tr>
<td>30,000.01 – 70,000</td>
<td>1,190.00</td>
<td>30,000</td>
<td>0.015</td>
</tr>
<tr>
<td>70,000.01 and over</td>
<td>1,790.00</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>

* In this income bracket, the minimum fee due by students will not be less than € 200.00.

7.6. PAYMENT METHODS

The payment of tuition fees can be made via the electronic payment systems provided by PagoPA for partner institutions.

Please note that the University will not mail any payment voucher to student's homes.

Only in the cases expressly reported by the Student Administration Office (such as, limited number for foreign candidates), payments can be made via bank transfer to the bank account reported below:

- Account holder: Università dagli Studi di Sassari
- IBAN: IT96F0101517201000000013500
- Switf Code (BIC-for international bank transfers): BPMO1T22XXX

7.7. OTHER FEES AND CONTRIBUTIONS

RECONNAISSANCE

Students who wish to continue a course that was suspended for at least one academic year, are required to pay a "reconnaissance" fee for each academic year amounting to €350.00 if the enrollment status is "in line", or €450.00 if the enrollment status is "behind in the course schedule".

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Student Administration Regulation - AY 2018/2019
In case of reconnaissance, students can take exams starting in the first session of the academic year 2018/2019. If a student wishes to take an exam during any session of the academic year 2017/2018, he or she will be required to pay tuition fees and contributions for that academic year. Reconnaissance fees amounts to €130.00 per year for failure to enroll due to:
- civil service;
- year of birth of each child.

Pursuant to article 9, paragraph 4 of Legislative Decree 68/2012, the students who drop out of the university due to severe and prolonged medical conditions, duly certified, are fully exempt from payment of taxes and tuition fees during this period.

TRANSFER
Students transferring from other universities who wish to enroll in this University, as well as the full payment of tuition fees and contributions, they will be required to pay an extra fee amounting to €55.00. No adjustment will be granted to reduce fees and contributions by the amount already paid to other universities.

Students transferring from this University to another university must pay a special contribution amounting to €250.00. For nationally planned courses, the fee amounts to €500.00.

INDIVIDUAL COURSES
High-school alumni, graduate students and students enrolled in foreign universities may enroll in individual courses, choosing among any course provided by the University of Sassari. The fee amounts to €100.00 per year as fixed fee, regardless of the number of CFU assigned to the teachings. To this amount, a contribution of €7.50 for each CFU to be awarded must be added.

Students with special needs enjoy an exemption equal to 50% on the total amount payable for enrollment in individual courses.

INTEREST FOR LATE PAYMENT
The penalty for delayed payment shall apply as from the third day of delay. Late payment of the first installment of the tuition fee, to be made no later than 25 October 2018, involves the application of the following fee surcharge:
- €15.00 for a delay not exceeding 10 days;
- €50.00 for a delay exceeding 10 days;

Students who, based on serious and justified reasons, are admitted by the Rector to register after the 25 October 2018 deadline, but no later than the 31 December 2018 final deadline, are in any case required to pay the fee surcharge as calculated above.

Delayed payment of the second installment to be made no later than 28 February 2019, for those who have already paid the first installment for the same academic year, requires the application of the following late fee surcharge:
- €15.00 for a delay not exceeding 10 days;
- €50.00 for a delay between 11 and 30 days;
- €100.00 for a delay between 31 and 90 days;
- €180.00 for a delay exceeding 90 days;
Delayed payment of the third installment to be made no later than 18 April 2019, for those who have already paid the first installment for the same academic year, requires the application of the following late fee surcharge:

- €15.00 for a delay not exceeding 10 days;
- €50.00 for a delay between 11 and 30 days;
- €100.00 for a delay between 31 and 90 days;
- €180.00 for a delay exceeding 90 days;

Failure to enroll for a full academic year and the consequent non-payment of the relevant fee for first or following installments, requires the payment of a total €250.00 surcharge. Students may be regarded as compliant only upon payment of enrollment fee for the following academic year. The same surcharge is also due if the student renewed his or her enrollment “on-line” and, entered the self-certification data within the set deadline, but he or she has not paid he first or second or third installment.

The MAV bank voucher for the payment of surcharges, for any reason, will be generated together with the following tuition fee installments.

**ISEE NON-DECLARATION**
Failure to submit or communication to the University the ISEE certification for the purpose of calculating the tuition fee by 31/12/2018 will result in a surcharge equal to 50.00€. Such penalty will not apply to late payments when the University moves on to the next candidates in the ranking lists for locally and nationally planned courses and similar cases. (Enrollment to 2nd level degree courses by January 15).

**EQUIVALENT VALUE**
To get the full equivalence or a comparative report of an academic qualification awarded by universities (EU and non-EU), before the final certificate is issued, students are required to pay a €850.00 contribution. This fee is not due if the applicant enrolls in a 2nd level degree course held by this University.

**QUALIFICATION FEE**
Student are required to pay €60.00 as a fee for the issue of the original certificate (and ancillary services), including two €16.00 virtual stamp duties. Virtual stamps are due for the filing of the graduation application form and for the acquisition of the degree certificate.

**DUPLICATE ACADEMIC BOOKLET**
To request a duplicate of the academic booklet, students must pay €30.00 fee.

**DUPLICATE OF THE DEGREE CERTIFICATE**
To request a duplicate of the degree certificate, students must pay a €60.00 fee.

**COURSE SHORTENING**
Students who request for a course shortening and are already in possession of a university qualification level equal or higher than the current one, will be required to pay a €150.00 fee.

**CREDIT RECOGNITION**
Students applying for the recognition of credits obtained in a previous university course are required to pay a €150.00 fee.

**COURSE TRANSFER**
Students who transfer from another course re required to pay a €20.00 fee.

**DROP-OUTS**
Students dropping out of studies are required to pay the difference between the fee due for the last academic year enrolled in. If during the last year of enrollment, the student drops out of the university course, he or she is not required to pay the remaining amount of the annual fee still to be paid.

ADMISSION TESTS
Participation in the admission tests to limited access courses is subject to the payment of a €30.00 fee. Admission test organized by third parties are regulated by specific calls.

SECOND ISSUE OF THE DIPLOMA SUPPLEMENT
To request a duplicate of a diploma supplement, students are required to pay a €30.00 fee.

NATIONAL QUALIFICATION TESTS
Participation in the State qualifying examination to work as a Surgeon is subject to the payment of a €250.00 fee.
Participation in the State qualifying examination for any other professions is subject to the payment of a €180.00 fee.
Participation in the supplementary test for Auditor accreditation is subject to the payment of a €100.00 fee, pursuant to the provisions of art. 3, paragraph 6 of MIUR Decree 63/2016.
Late submission of the State Examination Admission application shall result in the payment of a €50,00 surcharge.