

		 UNIVERSITÀ DEGLI STUDI DI BRESCIA			
	TABLE 1	ITALY		FOREIGN COUNTRIES	
	Expense type	Rector, Director General, Vice Rectors and Department Heads in institutional role, Board of Auditors	Staff on Mission or Transfer	Rector, Director General, Vice Rectors and Department Heads in institutional role, Board of Auditors	Staff on Mission or Transfer
TRIP	Train	First class or equivalent	First class or equivalent	First class or equivalent	First class or equivalent
	Aeroplane	Economy class and equivalent	Economy class and equivalent	Economy class and equivalent (Business for transcontinental flights over 5 hours – Max €2,000 per leg)	Economy class and equivalent (Business for transcontinental flights over 5 hours – Max €2,000 per leg)
	Parking	Max €60.00 per mission (daily tax-free quota €15.49)	Max €60.00 per mission (daily tax-free quota €25.82)	Max €60.00 per mission (daily tax-free quota €25.82)	Max €60.00 per mission (daily tax-free quota €25.82)
	Long-distance taxi (from/to airports or stations on arrival and departure days)	Max €100.00 on departure day and €100.00 on arrival day	Max €100.00 on departure day and €100.00 on arrival day	Max €100.00 on departure day and €100.00 on arrival day	Max €100.00 on departure day and €100.00 on arrival day
	City taxi or equivalent	Max €80.00/day	Max €50.00/day	Max €25.00/day	Max €25.00/day
ACCOMODATION*	Hotel, Residence, Apartment	Max €350.00 per night or First Category (not luxury), i.e. four-star	Max €250.00 per night or First Category (not luxury), i.e. four-star	First Category (not luxury) or four-star – certifiable by self-declaration (€350.00 per night if no reference to category)	First Category (not luxury) or four-star – certifiable by self-declaration (€250.00 per night if no reference to category)
BOARD	Fiscal or paper receipts	Max €75.00 (mission between 8 and 12 hours) Max €150.00 (mission over 12 hours)	Max €50.00 (mission between 8 and 12 hours) Max €100.00 (mission over 12 hours)	See TABLE 3	See TABLE 3
LUMP-SUM REIMBURSEMENT	Flat-rate daily allowance	N/A	N/A	See TABLE 2 and 4 (daily tax-free quota €77.46)	See TABLE 2 and 4 (daily tax-free quota €77.46)
EXPENSES FOR GOODS AND SERVICES	Expenses for goods and Services (Art. 10 par. 2 lett. j)	Max €75.00 per mission (daily tax-free quota €15.49)	Max €75.00 per mission (daily tax-free quota €15.49)	Max €75.00 per mission (daily tax-free quota €15.49)	Max €75.00 per mission (daily tax-free quota €15.49)

*double room for single use permitted



**UNIVERSITÀ
DEGLI STUDI
DI BRESCIA**

TABLE 2

Flat-rate reimbursement for every 24 hours of mission		
AREA	CLASS 1	CLASS 2
A	€120	€120
B	€120	€120
C	€120	€120
D	€125	€125
E	€130	€130
F	€140	€140
G	€155	€155

TABLE 3

Maximum daily limits for board on missions abroad		
AREA	CLASS 1	CLASS 2
A	€60	€40
B	€60	€40
C	€60	€45
D	€70	€60
E	€80	€65
F	€85	€70
G	€95	€75



TABLE 4
FOREIGN COUNTRIES – CLASSIFICATION BY
AREA

COUNTRY	AREA
AFGHANISTAN	A
ALBANIA	C
ALGERIA	D
ANGOLA	B
SAUDI ARABIA	E
ARGENTINA	C
ARMENIA	B
AUSTRALIA	A
AUSTRIA	E
AUSTRIA - VIENNA	G
AZERBAIJAN	B
BAHAMAS	C
BAHREIN	E
BANGLADESH	B
BARBADOS	C
BELGIUM	D
BELGIUM - BRUSSELS	E
BELIZE	C
BENIN	C
BHUTAN	C
BELARUS	B
BURMA	C
BOLIVIA	C
BOSNIA AND HERZEGOVINA	C
BOTSWANA	A
BRAZIL	D
BULGARIA	A
BURKINA	D
BURUNDI	A
CAMBODIA	C
CAMERUN	D
CANADA	B
CAPE VERDE	D
CZECH REPUBLIC	B
CENTRAL AFRICAN REPUBLIC	D
CHAD	D
CHILE	B
PEOPLE'S REPUBLIC OF CHINA	B
TAIWAN CHINA	C
CYPRUS	A
COLOMBIA	C
COMOROS	A
CONGO	D
CONGO (EX ZAIRE)	D
NORTH KOREA	C
SOUTH KOREA	C
CÔTE D'IVOIRE	D
COSTA RICA	B
CROATIA	C
CUBA	B
DENMARK	C

COUNTRY	AREA
DOMINICA	C
DOMINICAN REPUBLIC	C
ECUADOR	C
EGYPT	B
EL SALVADOR	C
UNITED ARAB EMIRATES	E
ERITREA	A
ESTONIA	B
ETHIOPIA	A
FIJI	B
PHILIPPINES	C
FINLAND	B
FINLAND - HELSINKI	B
FRANCE	C
FRANCE - PARIS	D
GABON	D
GAMBIA	D
GEORGIA	B
GERMANY	F
GERMANY - BERLIN	G
GERMANY - BONN	G
GHANA	D
JAMAICA	B
JAPAN	E
JAPAN - TOKYO	G
DJIBOUTI	A
JORDAN	C
GREAT BRITAIN	C
GREAT BRITAIN - LONDON	D
GREECE	A
GRENADA	C
GUATEMALA	B
GUINEA	D
GUINEA-BISSAU	D
EQUATORIAL GUINEA	D
GUYANA	D
HAITI	C
HONDURAS	B
HONG KONG	C
INDIA	B
INDONESIA	C
IRAN	A
IRAQ	B
IRELAND	B
ICELAND	B
ISRAEL	C
KAZAKHSTAN	B
KENYA	B
KYRGYZSTAN	B
KIRIBATI	B

COUNTRY	AREA
KUWAIT	E
LAOS	D
LESOTHO	B
LATVIA	B
LEBANON	G
LIBERIA	C
LYBIA	D
LIECHTENSTEIN	G
LITHUANIA	B
LUXEMBURG	D
MACEDONIA	C
MADAGASCAR	B
MALAWI	B
MALAYSIA	C
MALDIVES	B
MALI	D
MALTA	A
MOROCCO	C
MAURITANIA	D
MAURITIUS	B
MEXICO	B
MOLDOVA	B
MONACO PRINCIPALITY	B
MONGOLIA	C
MOZAMBIQUE	A
NAMIBIA	B
NAURU REP.	A
NEPAL	B
NICARAGUA	C
NIGER	D
NIGERIA	D
NORWAY	C
NEW CALEDONIA	B
NEW ZEALAND	B
OMAN	E
NETHERLANDS	F
PAKISTAN	B
PANAMA	C
PAPUA NEW GUINEA	A
PARAGUAY	C
PERU	C
POLAND	B
PORTUGAL	A
QATAR	E
ROMANIA	A
RWANDA	A
RUSSIA	B

COUNTRY	AREA
RUSSIA - MOSCOW	C
SAINT-LUCIA	C
SAINT VINCENT AND THE GR.	C
SOLOMON	B
SAMOA	B
SÃO TOMÉ AND PRÍNCIPE	D
SEYCHELLES	B
SENEGAL	D
SERBIA AND MONTENEGRO	C
SIERRA LEONE	D
SINGAPORE	C
SYRIA	A
SLOVAKIA	B
SLOVENIA	C
SOMALIA	A
SPAIN	A
SPAIN - MADRID	B
SRI LANKA	B
UNITED STATES – NEW YORK	F
UNITED STATES - WASHINGTON	F
UNITED STATES OF AMERICA	E
REPUBLIC OF SOUTH AFRICA	B
SUDAN	C
SURINAME	D
SWEDEN	C
SWITZERLAND	G
SWAZILAND	B
TAJIKISTAN	B
TANZANIA	B
THAILAND	C
TOGO	D
TONGA	B
TRINIDAD AND TOBAGO	D
TUNISIA	C
TURKEY	C
TURKMENISTAN	B
TUVALU	B
UKRAINE	B
UGANDA	A
HUNGARY	A
URUGUAY	B
UZBEKISTAN	B
VANUATU	B
VENEZUELA	D
VIETNAM	D
YEMEN	E
ZAMBIA	B
ZIMBABWE	A



TABLE 5

**BLACKLISTED COUNTRIES (NO
CONVENTION ON THE EXCHANGE OF TAX
INFORMATION) NO DIGITISATION**

Country	
Alderney	Lebanon
Andorra	Liberia
Antigua and Bar.	Liechtenstein
Dutch Antilles	Macao
Aruba	Malaysia
Bahamas	Maldives
Bahrein	Mauritius
Barbados	Montserrat
Belize	Nauru
Bermuda	Niue
Brunei	Oman
Costa Rica	Panama
Dominica	French Polynesia
United Arab Emir.	Principality of Monaco
Ecuador	Sark
Philippines	Seychelles
Gibraltar	Singapore
Djibouti	Saint Kitts and Nevis
Grenada	Saint Lucia
Guernsey	Saint Vincent and Grenadine
Hong Kong	Switzerland
Isle of Man	Taiwan
Cayman Islands	Tonga
Cook Islands	Turks and Caicos
Marshall Islands	Tuvalu
British Virgin Islands	Uruguay
Jersey	Vanuatu
	Samoa

CLASS 1
Full professors
Associate professors
Researchers
Research scholars
Research contract holders
Postgraduate trainees
Directors
Director General
Auditors

CLASS 2
Non-academic staff
PhD students
Postdoctoral researchers
External contract holders
Scholarship holders
Students