



CONSERVATORIO STATALE DI MUSICA
“GIUSEPPE VERDI”
- TORINO -

THE PRESIDENT

In compliance with art. 1, clauses 252 and following, of Law n.232 (Budget Law 2017) regarding the quantification of students' taxes;

Having taken into account equality criteria, as well as the principle of budgetary balance;

Legislative decree n. 68 of March 29th 2012;

Decree dated April 9th 2001, specifically art. 8, stated by the Presidente del Consiglio dei Ministri;

Considering the approval of the Consiglio di Amministrazione on January 31st 2018 and on the following December 6th 2018;

DECREES

the approval of the following Regulation on the subject of students' taxes

Art. 1 – all inclusive annual tax

1. The present regulation disciplines the contribution of the students enrolled at Conservatorio of Torino and is implemented starting from the academic year 2017/18.
2. **Students enrolled in Academic courses of I and II level – both for the first year of enrolment or the following years – are required to deposit an all inclusive annual tax to Conservatorio, to cover the costs of pedagogical, administrative and scientific services, notwithstanding the regulation on stamp duty and exoneration according to the Legislative decree n. 68 of March 29th 2012, art. 9, nonetheless the regulation on regional tax for the right to study (tassa regionale per il diritto allo studio) – art. 3, clauses 20 to 23, of Law n. 549 of December 28th 1995 –, enrolment/attendance tax.**
3. The sum total of the all inclusive tax varies based on:
 - Full-time or Part-time enrolment
 - Wealth state resulting from the ISEE-U
 - Citizenship of a EU country or EXTRA EU
4. The **ISEE-U** is used in order to calculate each students' annual fee
5. The all inclusive tax does not include possible taxes for services granted on the student's individual demand.



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***Art. 2 – Tassa Regionale diritto allo studio, stamp duty,
enrollment and/or attendance tax, administrative office***

In addition to the all inclusive annual tax, along with the first instalment, it is provided a contribution for the following:

- Regional tax for the right to study (tassa regionale per il diritto allo studio)
- Stamp duty
- Duty for the administrative office (Contributi di Segreteria)
- Enrollment and attendance taxes

Art. 3 – Exonerations

1. They are exonerated from paying the 2nd instalment of the all inclusive annual tax – for all courses of I and II level – students that fulfil jointly the following requirements:
 - a) **They belong to a family unite whose *equivalent economic status indicator (ISEE-U)*, calculated according to the procedure stated in art. 8 of D.P.C.M n. 159 December 5th 2013, along with art. 2 of D.L. n. 42 March 29th 2016, altered by Law n. 89 of May 26th 2016, is lower or equal to €13.000,00;**
 - b) They have been enrolled in the Conservatorio for a lower or equal number of academic years from the regular duration of the course of study, increased of one;
 - c) If enrolled in the second academic year they have earned, within August 10th of the first year, at least 10 CFU (University credits);
in the event of enrollment in the following years they have earned, in the 12 months prior August 10th preceding the relative enrollment, at least 25 CFU.
2. In case of first year enrollment the only requirement to fulfil is a)
3. Students enrolled in Conservatorio asking for the EDISU scholarship are bound to pay the first instalment according to the procedure in **Art. 2**
4. If they turn out to be winners of the EDISU scholarship or suitable for the EDISU scholarship, they have the solely right to reimbursement of the deposited instalment and they are not bound to deposit the second one.



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Art. 4 – Additional exonerations

1. In addition to what is established by art. 3, it can be applied to students enrolled in the Academic courses (I and II level), upon request, a total or partial exoneration due to income or invalidity, as provided for by the Law in force.
2. Students with disabilities, with recognition of handicap as provided for by art. 3, clauses 1 and 3 of Law n. 104 of February 5th 1992, or with handicap equal or higher than 66%, are bound solely to the payment of stamp duty.
3. They are also compelled only to the payment of stamp duty the following categories:
 - Students to whom has been recognised the refugee status, as provided for by the Geneva Convention of 07/28/51, ratified by Law n. 722 of 07/24/54, having examined the document stating the status;
 - Students to whom has been recognised subsidiary protection, having examined the attesting document, as provided for by Legislative Decree n. 251 of November 19th 2007;
 - Students that, as provided for by art. 31 of Law n. 763 of 12/26/81, are considered asylum-seekers as instructed by written declaration of the state of need pursuant to art. 9 of the same Law. They are as well exonerated from paying all taxes for the span of two academic years after repatriation;
 - Foreign students beneficiaries of scholarships granted by the Italian Government;
 - Students sons/daughters of those given the disability retirement benefits (pensione di inabilità).
4. Employees are exonerated from paying the second instalment, but are bound to deposit the first instalment inclusive of Tassa regionale and stamp duty, within clauses provided by the designated Regulation.

Art. 4 – Ordinary and part-time taxes – EU students

1. To enroll in the Academic courses of I° and II° level, it is required to undergo an admission exam. Access is granted by submission of the specific application, to which there must be attached the student's documentation as well as the receipt of the deposited duties. Payment is accepted through bank transfer or PagoPa circuit.
2. The all inclusive annual tax is established according to directions in Tabella A, attached as integral part thereof.



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3. Applications must be submitted within deadline as deliberated by the Consiglio di Amministrazione.
4. To submit your application you must follow the Conservatorio's *online* procedure.
5. Each student, in order to benefit from reductions of fee, is bound to state, within the strict deadline of December 31st, his *ISEE-U* form attesting his wealth state.
In case of **late indication**, the student has to deposit the all inclusive tax at its maximum rate band.

Art. 5 – Ordinary and part-time taxes – Extra EU students

1. In case of students citizens of an Extra EU Country, non residing in Italy, the sum total of the all inclusive annual tax, notwithstanding criteria previously stated, is established according to TABELLA A, along with Tassa Regionale diritto allo studio, stamp duty, enrollment and/or attendance tax and administrative office duties.
2. Students that, within December 31st, have submitted application of residency with granting within March 15th, will deposit the second instalment – in the absence of the *ISEE-U* form – having the equalized *ISEE-U* as reference point for the payment.

Art. 6 – Procedures for the payment of the All inclusive tax

1. The payment of taxes and of the all inclusive tax occurs in 2 separate instalments given the following procedures:
 - 1° instalment deposited at the time of enrolment, thus calculated:
 - a) fixed sum as instructed by Tabella A inclusive of tassa regionale per il diritto allo studio, stamp duty, duty for the administrative office (diritti di segreteria);
 - b) enrolment and attendance taxes
 - 2° instalment to deposit **without postponement** within March 15th, calculated as instructed by Tabella A
2. It is not required the deposit of the 2° instalment for amounts lower than 10,00€
3. Enrolment occurs with the payment of the first instalment or stamp duty solely within exonerations stated previously.



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4. On adequate demand, the Rector with the management offices (Direzione), can authorize additional instalments prior to an agreed repayment plan, but not with regard to the 1° instalment.

Art. 7 – Reimbursements

1. They are non-refundable the fees foreseen for:
 - Admission test
 - Stamp duty
 - Default indemnity (indennità di maggiorazione)
 - Amounts lower than 30,00 €
 - Duties for administrative offices (diritti di segreteria)
2. A potential reimbursement for the regional tax (tassa regionale per il diritto allo studio) will be fulfilled by the specific regional institution.
3. Reimbursements requests must be applied for within November 15th.

Art. 8 – Default indemnity (indennità di maggiorazione)

In every case of late deposit of fees it is implemented a default indemnity established in 60,00 €

Art. 9 – additional fees for administrative duties

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| • Admission duties | 30,00 € (plus 6,04 € of state tax) |
| • Administrative office duties | 15 €, with the 1 [^] instalment |
| • Post bachelor enrolment | 350 € per course |
| • Corso singolo | 30 € per CFA plus 200,00 € |
| • ToR duplicate | 10 € |
| • Bachelor scroll duplicate | 250 € |



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Art. 10 – Procedures for the payment of the All inclusive tax in exceptional cases

1. Students that by winter session have not taken the final exam have to deposit the established fee of 250,00 €, multiplied by the number of years in which this circumstance is protracted.
2. Students that by winter session have to take, in addition to the final exam, solely one exam of a previously attended course are bound to deposit the established fee of 500,00 € multiplied by the number of years in which this circumstance is protracted.
3. Students enrolled in two Academic courses will deposit for the 2° instalment an amount equal to 75% of what is expected.

Art. 11 – Freezing/Suspension of studies/Restart of the Academic career

Students that wish to restart their academic career after a suspension of studies, have to deposit the 2° instalment equivalent to the year they requested the suspension and the 1° instalment for all number of years it took place.

Art. 12 – Publication

The present Regulation is sent to M.I.U.R and becomes law from the date of publication in *Albo Pretorio* of Conservatorio's institutional website.

Conservatorio reserves its right to amend its rules with the same procedure as provided for by the preface.

Torino, December 6th 2018

The President
Valentino Castellani