

All.1_ paragrafo 14 _Disciplina Tasse a.a.2026/27

Paese	Cod	Income group	Fascia
Afghanistan	AFG		DM n.176/2026
Albania	ALB	Upper middle income	3
Algeria	DZA	Upper middle income	3
American Samoa	ASM	High income	4
Andorra	AND	High income	4
Angola	AGO		DM n.176/2026
Antigua and Barbuda	ATG	High income	4
Argentina	ARG	Upper middle income	3
Armenia	ARM	Upper middle income	3
Aruba	ABW	High income	4
Australia	AUS	High income	4
Austria	AUT	High income	4
Azerbaijan	AZE	Upper middle income	3
Bahamas, The	BHS	High income	4
Bahrain	BHR	High income	4
Bangladesh	BGD		DM n.176/2026
Barbados	BRB	High income	4
Belarus	BLR	Upper middle income	3
Belgium	BEL	High income	4
Belize	BLZ	Upper middle income	3
Benin	BEN		DM n.176/2026
Bermuda	BMU	High income	4
Bhutan	BTN	Lower middle income	2
Bolivia	BOL	Lower middle income	2
Bosnia and Herzegovina	BIH	Upper middle income	3
Botswana	BWA	Upper middle income	3
Brazil	BRA	Upper middle income	3
British Virgin Islands	VGB	High income	4
Brunei Darussalam	BRN	High income	4
Bulgaria	BGR	High income	4
Burkina Faso	BFA		DM n.176/2026
Burundi	BDI		DM n.176/2026
Cabo Verde	CPV	Upper middle income	3
Cambodia	KHM		DM n.176/2026
Cameroon	CMR	Lower middle income	2
Canada	CAN	High income	4
Cayman Islands	CYM	High income	4
Central African Republic	CAF		DM n.176/2026
Chad	TCD		DM n.176/2026
Channel Islands	CHI	High income	4
Chile	CHL	High income	4
China	CHN	Upper middle income	3
Colombia	COL	Upper middle income	3
Comoros	COM		DM n.176/2026
Congo, Dem. Rep.	COD		DM.n. 176/2026
Congo, Rep.	COG	Lower middle income	2
Costa Rica	CRI	High income	4
Côte d'Ivoire	CIV	Lower middle income	2

Paese	Cod	Income group	Fascia
Croatia	HRV	High income	4
Cuba	CUB	Upper middle income	3
Curaçao	CUW	High income	4
Cyprus	CYP	High income	4
Czechia	CZE	High income	4
Denmark	DNK	High income	4
Djibouti	DJI		DM.n. 176/2026
Dominica	DMA	Upper middle income	3
Dominican Republic	DOM	Upper middle income	3
Ecuador	ECU	Upper middle income	3
Egypt, Arab Rep.	EGY	Lower middle income	2
El Salvador	SLV	Upper middle income	3
Equatorial Guinea	GNQ	Upper middle income	3
Eritrea	ERI		DM.n. 176/2026
Estonia	EST	High income	4
Eswatini	SWZ	Lower middle income	2
Ethiopia	ETH		DM.n. 176/2026
Faroe Islands	FRO	High income	4
Fiji	FJI	Upper middle income	3
Finland	FIN	High income	4
France	FRA	High income	4
French Polynesia	PYF	High income	4
Gabon	GAB	Upper middle income	3
Gambia, The	GMB		DM.n. 176/2026
Georgia	GEO	Upper middle income	3
Germany	DEU	High income	4
Ghana	GHA	Lower middle income	2
Gibraltar	GIB	High income	4
Greece	GRC	High income	4
Greenland	GRL	High income	4
Grenada	GRD	Upper middle income	3
Guam	GUM	High income	4
Guatemala	GTM	Upper middle income	3
Guinea	GIN		DM.n. 176/2026
Guinea-Bissau	GNB		DM.n. 176/2026
Guyana	GUY	High income	4
Haiti	HTI		DM.n. 176/2026
Honduras	HND	Lower middle income	2
Hong Kong SAR, China	HKG	High income	4
Hungary	HUN	High income	4
Iceland	ISL	High income	4
India	IND	Lower middle income	2
Indonesia	IDN	Upper middle income	3
Iran, Islamic Rep.	IRN	Upper middle income	3
Iraq	IRQ	Upper middle income	3
Ireland	IRL	High income	4
Isle of Man	IMN	High income	4
Israel	ISR	High income	4
Italy	ITA	High income	4

Paese	Cod	Income group	Fascia
Jamaica	JAM	Upper middle income	3
Japan	JPN	High income	4
Jordan	JOR	Lower middle income	2
Kazakhstan	KAZ	Upper middle income	3
Kenya	KEN	Lower middle income	2
Kiribati	KIR	Lower middle income	DM.n. 176/2026
Korea, Dem. People's Rep.	PRK		DM n.176/2026
Korea, Rep.	KOR	High income	4
Kosovo	XKX	Upper middle income	3
Kuwait	KWT	High income	4
Kyrgyz Republic	KGZ	Lower middle income	2
Lao PDR	LAO		DM.n. 176/2026
Latvia	LVA	High income	4
Lebanon	LBN	Lower middle income	2
Lesotho	LSO		DM.n. 176/2026
Liberia	LBR		DM.n. 176/2026
Libya	LBY	Upper middle income	3
Liechtenstein	LIE	High income	4
Lithuania	LTU	High income	4
Luxembourg	LUX	High income	4
Macao SAR, China	MAC	High income	4
Madagascar	MDG		DM.n. 176/2026
Malawi	MWI		DM.n. 176/2026
Malaysia	MYS	Upper middle income	3
Maldives	MDV	Upper middle income	3
Mali	MLI		DM.n. 176/2026
Malta	MLT	High income	4
Marshall Islands	MHL	Upper middle income	3
Mauritania	MRT		DM.n. 176/2026
Mauritius	MUS	Upper middle income	3
Mexico	MEX	Upper middle income	3
Micronesia, Fed. Sts.	FSM	Lower middle income	2
Moldova	MDA	Upper middle income	3
Monaco	MCO	High income	4
Mongolia	MNG	Upper middle income	3
Montenegro	MNE	Upper middle income	3
Morocco	MAR	Lower middle income	2
Mozambique	MOZ		DM.n. 176/2026
Myanmar	MMR		DM.n. 176/2026
Namibia	NAM	Lower middle income	2
Nauru	NRU	High income	4
Nepal	NPL		DM.n. 176/2026
Netherlands	NLD	High income	4
New Caledonia	NCL	High income	4
New Zealand	NZL	High income	4
Nicaragua	NIC	Lower middle income	2
Niger	NER		DM.n. 176/2026
Nigeria	NGA	Lower middle income	2
North Macedonia	MKD	Upper middle income	3

Paese	Cod	Income group	Fascia
Northern Mariana Islands	MNP	High income	4
Norway	NOR	High income	4
Oman	OMN	High income	4
Pakistan	PAK	Lower middle income	2
Palau	PLW	High income	4
Panama	PAN	High income	4
Papua New Guinea	PNG	Lower middle income	2
Paraguay	PRY	Upper middle income	3
Peru	PER	Upper middle income	3
Philippines	PHL	Lower middle income	2
Poland	POL	High income	4
Portugal	PRT	High income	4
Puerto Rico (U.S.)	PRI	High income	4
Qatar	QAT	High income	4
Romania	ROU	High income	4
Russian Federation	RUS	High income	4
Rwanda	RWA		DM.n. 176/2026
Samoa	WSM	Upper middle income	3
San Marino	SMR	High income	4
São Tomé and Príncipe	STP	Lower middle income	2
Saudi Arabia	SAU	High income	4
Senegal	SEN		DM.n. 176/2026
Serbia	SRB	Upper middle income	3
Seychelles	SYC	High income	4
Sierra Leone	SLE		DM.n. 176/2026
Singapore	SGP	High income	4
Sint Maarten (Dutch part)	SXM	High income	4
Slovak Republic	SVK	High income	4
Slovenia	SVN	High income	4
Solomon Islands	SLB		DM.n. 176/2026
Somalia, Fed. Rep.	SOM		DM.n. 176/2026
South Africa	ZAF	Upper middle income	3
South Sudan	SSD		DM.n. 176/2026
Spain	ESP	High income	4
Sri Lanka	LKA	Lower middle income	2
St. Kitts and Nevis	KNA	High income	4
St. Lucia	LCA	Upper middle income	3
St. Martin (French part)	MAF	High income	4
St. Vincent and the Grenadines	VCT	Upper middle income	3
Sudan	SDN		DM.n. 176/2026
Suriname	SUR	Upper middle income	3
Sweden	SWE	High income	4
Switzerland	CHE	High income	4
Syrian Arab Republic	SYR		DM.n. 176/2026
Taiwan, China	TWN	High income	4
Tajikistan	TJK	Lower middle income	2
Tanzania	TZA		DM.n. 176/2026
Thailand	THA	Upper middle income	3
Timor-Leste	TLS		DM.n. 176/2026

Paese	Cod	Income group	Fascia
Togo	TGO		DM.n. 176/2026
Tonga	TON	Upper middle income	3
Trinidad and Tobago	TTO	High income	4
Tunisia	TUN	Lower middle income	2
Türkiye	TUR	Upper middle income	3
Turkmenistan	TKM	Upper middle income	3
Turks and Caicos Islands	TCA	High income	4
Tuvalu	TUV		DM.n. 176/2026
Uganda	UGA		DM.n. 176/2026
Ukraine	UKR	Upper middle income	3
United Arab Emirates	ARE	High income	4
United Kingdom	GBR	High income	4
United States	USA	High income	4
Uruguay	URY	High income	4
Uzbekistan	UZB	Lower middle income	2
Vanuatu	VUT	Lower middle income	2
Venezuela, RB	VEN		
Vietnam	VNM	Lower middle income	2
Virgin Islands (U.S.)	VIR	High income	4
West Bank and Gaza	PSE	Lower middle income	2
Yemen, Rep.	YEM		DM.n. 176/2026
Zambia	ZMB		DM.n. 176/2026
Zimbabwe	ZWE	Lower middle income	2

Paesi in stato di belligeranza - 2026

Myanmar

Israele

Palestina

Libano

Siria

Giordania

Iraq

Iran

Yemen

Algeria

Benin

Burkina Faso

Camerun

Ciad

Ghana

Costa d'Avorio

Libia

Mali

Mauritania

Marocco

Niger

Nigeria

Somalia

Sudan

Sudan del Sud

Russia

Ucraina

Etiopia