



Table B2 – Foreign students

Countries	Flat tax
Particularly poor countries (list A)	50 €
Countries with income below the world average (list B)	100 €
Other countries extra-UE	200 €

List A:

Afghanistan	Angola	Bangladesh
Benin	Bhutan	Burkina Faso
Burundi	Cambodia	Central African Republic
Chad	Comoros	Democratic People's Rep. of Korea
Democratic Republic of the Congo	Djibouti	Eritrea
Ethiopia	Gambia	Guinea
Guinea-Bissau	Haiti	Kiribati
Lao People's Democratic Republic	Lesotho	Liberia
Madagascar	Malawi	Mali
Mauritania	Mozambique	Myanmar
Nepal	Niger	Rwanda
Sao Tome and Principe	Senegal	Sierra Leone
Solomon Islands	Somalia	South Sudan
Sudan	Syrian Arab Republic	Tanzania
Timor-Leste	Togo	Tuvalu
Uganda	Yemen	Zambia

List B:

Albania	Algeria	Armenia
Azerbaijan	Barbados	Belize
Bolivia	Bosnia and Herzegovina	Botswana
Brazil	Cabo Verde	Cameroon
Colombia	Congo, Rep.	Cote d'Ivoire
Dominica	Ecuador	Egypt, Arab Rep.
El Salvador	Equatorial Guinea	Eswatini
Fiji	Gabon	Georgia
Ghana	Grenada	Guatemala
Honduras	India	Indonesia
Iran, Islamic Rep.032	Iraq	Jamaica
Jordan	Kenya	Kosovo
Kyrgyz Republic	Lebanon	Marshall Islands
Micronesia, Fed. Sts.	Moldova	Mongolia
Morocco	Namibia	Nauru
Nicaragua		North Macedonia
Pakistan	Palau	Papua New Guinea
Paraguay	Peru	Philippines
Samoa	Solomon Islands	
South Africa	Sri Lanka	St. Lucia
St. Vincent and the Grenadines	Suriname	Tajikistan
Thailand	Tonga	Tunisia
Ukraine	Uzbekistan	Vanuatu
Viet Nam	West Bank and Gaza	Zimbabwe