

ALLEGATO 2

Classificazione dei paesi in base al reddito (Fonte: World Bank)

Nome internazionale World Bank	Code WB	Income group WB	Coefficiente Tasse	Denominazione IT	Denominazione EN	Codice MIN	Codice AT
Afghanistan	AFG	Low income	0,1	Afghanistan	Afghanistan	301	Z200
Burkina Faso	BFA	Low income	0,1	Burkina Faso	Burkina Faso	409	Z354
Burundi	BDI	Low income	0,1	Burundi	Burundi	410	Z305
Central African Republic	CAF	Low income	0,1	Repubblica Centrafricana	Central African Republic	414	Z308
Chad	TCD	Low income	0,1	Ciad	Chad	415	Z309
Congo, Dem. Rep.	COD	Low income	0,1	Repubblica Democratica del Congo	Democratic Republic of the Congo	463	Z312
Eritrea	ERI	Low income	0,1	Eritrea	Eritrea	466	Z368
Ethiopia	ETH	Low income	0,1	Etiopia	Ethiopia	420	Z315
Gambia, The	GMB	Low income	0,1	Gambia	Gambia	422	Z317
Guinea-Bissau	GNB	Low income	0,1	Guinea-Bissau	Guinea-Bissau	426	Z320
Korea, Dem. People's Rep.	PRK	Low income	0,1	Corea del Nord	North Korea	319	Z214
Liberia	LBR	Low income	0,1	Liberia	Liberia	430	Z325
Madagascar	MDG	Low income	0,1	Madagascar	Madagascar	432	Z327
Malawi	MWI	Low income	0,1	Malawi	Malawi	434	Z328
Mali	MLI	Low income	0,1	Mali	Mali	435	Z329
Mozambique	MOZ	Low income	0,1	Mozambico	Mozambique	440	Z333
Niger	NER	Low income	0,1	Niger	Niger	442	Z334
Palestine	PLS	Low income	0,1	Palestina	Palestine	324	Z161
Rwanda	RWA	Low income	0,1	Ruanda	Rwanda	446	Z338
Sierra Leone	SLE	Low income	0,1	Sierra Leone	Sierra Leone	451	Z344
Somalia	SOM	Low income	0,1	Somalia	Somalia	453	Z345
South Sudan	SSD	Low income	0,1	Sud Sudan	South Sudan	467	Z907
Sudan	SDN	Low income	0,1	Sudan	Sudan	455	Z348
Syrian Arab Republic	SYR	Low income	0,1	Siria	Syria	348	Z240
Togo	TGO	Low income	0,1	Togo	Togo	458	Z351
Uganda	UGA	Low income	0,1	Uganda	Uganda	461	Z353
Yemen, Rep.	YEM	Low income	0,1	Yemen	Yemen	354	Z246
Algeria	DZA	Lower middle income	0,2	Algeria	Algeria	401	Z301
Angola	AGO	Lower middle income	0,2	Angola	Angola	402	Z302
Bangladesh	BGD	Lower middle income	0,2	Bangladesh	Bangladesh	305	Z249
Benin	BEN	Lower middle income	0,2	Benin	Benin	406	Z314
Bhutan	BTN	Lower middle income	0,2	Bhutan	Bhutan	306	Z205
Bolivia	BOL	Lower middle income	0,2	Bolivia	Bolivia	604	Z601
Cabo Verde	CPV	Lower middle income	0,2	Capo Verde	Cape Verde	413	Z307
Cambodia	KHM	Lower middle income	0,2	Cambogia	Cambodia	310	Z208
Cameroon	CMR	Lower middle income	0,2	Camerun	Cameroon	411	Z306
Comoros	COM	Lower middle income	0,2	Comore	Comoros	417	Z310

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Congo, Rep.	COG	Lower middle income	0,2	Congo	Congo	418	Z311
Côte d'Ivoire	CIV	Lower middle income	0,2	Costa d'Avorio	Côte d'Ivoire	404	Z313
Djibouti	DJI	Lower middle income	0,2	Gibuti	Djibouti	424	Z361
Egypt, Arab Rep.	EGY	Lower middle income	0,2	Egitto	Egypt	419	Z336
Eswatini	SWZ	Lower middle income	0,2	Eswatini	Eswatini	456	Z349
Ghana	GHA	Lower middle income	0,2	Ghana	Ghana	423	Z318
Guinea	GIN	Lower middle income	0,2	Guinea	Guinea	425	Z319
Haiti	HTI	Lower middle income	0,2	Haiti	Haiti	524	Z510
Honduras	HND	Lower middle income	0,2	Honduras	Honduras	525	Z511
India	IND	Lower middle income	0,2	India	India	330	Z222
Iran, Islamic Rep.	IRN	Lower middle income	0,2	Iran	Iran	332	Z224
Jordan	JOR	Lower middle income	0,2	Giordania	Jordan	327	Z220
Kenya	KEN	Lower middle income	0,2	Kenya	Kenya	428	Z322
Kiribati	KIR	Lower middle income	0,2	Kiribati	Kiribati	708	Z731
Kyrgyz Republic	KGZ	Lower middle income	0,2	Kirghizistan	Kyrgyzstan	361	Z256
Lao PDR	LAO	Lower middle income	0,2	Laos	Laos	336	Z228
Lebanon	LBN	Lower middle income	0,2	Libano	Lebanon	337	Z229
Lesotho	LSO	Lower middle income	0,2	Lesotho	Lesotho	429	Z359
Mauritania	MRT	Lower middle income	0,2	Mauritania	Mauritania	437	Z331
Micronesia, Fed. Sts.	FSM	Lower middle income	0,2	Stati federati di Micronesia	Federated States of Micronesia	713	Z735
Mongolia	MNG	Lower middle income	0,2	Mongolia	Mongolia	341	Z233
Morocco	MAR	Lower middle income	0,2	Marocco	Morocco	436	Z330
Myanmar	MMR	Lower middle income	0,2	Myanmar/Birmania	Myanmar/Burma	307	Z206
Nepal	NPL	Lower middle income	0,2	Nepal	Nepal	342	Z234
Nicaragua	NIC	Lower middle income	0,2	Nicaragua	Nicaragua	529	Z515
Nigeria	NGA	Lower middle income	0,2	Nigeria	Nigeria	443	Z335
Pakistan	PAK	Lower middle income	0,2	Pakistan	Pakistan	344	Z236
Papua New Guinea	PNG	Lower middle income	0,2	Papua Nuova Guinea	Papua New Guinea	721	Z730
Philippines	PHL	Lower middle income	0,2	Filippine	Philippines	323	Z216
Samoa	WSM	Lower middle income	0,2	Samoa	Samoa	727	Z726
São Tomé and Príncipe	STP	Lower middle income	0,2	Sao Tomé e Príncipe	Sao Tome and Principe	448	Z341
Senegal	SEN	Lower middle income	0,2	Senegal	Senegal	450	Z343
Solomon Islands	SLB	Lower middle income	0,2	Isole Salomone	Solomon Islands	725	Z724
Sri Lanka	LKA	Lower middle income	0,2	Sri Lanka	Sri Lanka	311	Z209

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Tajikistan	TJK	Lower middle income	0,2	Tagikistan	Tajikistan	362	Z257
Tanzania	TZA	Lower middle income	0,2	Tanzania	Tanzania	457	Z357
Timor-Leste	TLS	Lower middle income	0,2	Timor Leste	Timor Leste	338	Z242
Tunisia	TUN	Lower middle income	0,2	Tunisia	Tunisia	460	Z352
Ukraine	UKR	Lower middle income	0,2	Ucraina	Ukraine	243	Z138
Uzbekistan	UZB	Lower middle income	0,2	Uzbekistan	Uzbekistan	357	Z259
Vanuatu	VUT	Lower middle income	0,2	Vanuatu	Vanuatu	732	Z733
Vietnam	VNM	Lower middle income	0,2	Vietnam	Vietnam	353	Z251
Zambia	ZMB	Lower middle income	0,2	Zambia	Zambia	464	Z355
Zimbabwe	ZWE	Lower middle income	0,2	Zimbabwe	Zimbabwe	465	Z337
Albania	ALB	Upper middle income	0,4	Albania	Albania	201	Z100
Argentina	ARG	Upper middle income	0,4	Argentina	Argentina	602	Z600
Armenia	ARM	Upper middle income	0,4	Armenia	Armenia	358	Z252
Azerbaijan	AZE	Upper middle income	0,4	Azerbaijan	Azerbaijan	359	Z253
Belarus	BLR	Upper middle income	0,4	Bielorussia	Belarus	256	Z139
Belize	BLZ	Upper middle income	0,4	Belize	Belize	507	Z512
Bosnia and Herzegovina	BIH	Upper middle income	0,4	Bosnia-Erzegovina	Bosnia and Herzegovina	252	Z153
Botswana	BWA	Upper middle income	0,4	Botswana	Botswana	408	Z358
Brazil	BRA	Upper middle income	0,4	Brasile	Brazil	605	Z602
Bulgaria	BGR	Upper middle income	0,4	Bulgaria	Bulgaria	209	Z104
China	CHN	Upper middle income	0,4	Cina	China	314	Z210
Colombia	COL	Upper middle income	0,4	Colombia	Colombia	608	Z604
Costa Rica	CRI	Upper middle income	0,4	Costa Rica	Costa Rica	513	Z503
Cuba	CUB	Upper middle income	0,4	Cuba	Cuba	514	Z504
Dominica	DMA	Upper middle income	0,4	Dominica	Dominica	515	Z526
Dominican Republic	DOM	Upper middle income	0,4	Repubblica Dominicana	Dominican Republic	516	Z505
Ecuador	ECU	Upper middle income	0,4	Ecuador	Ecuador	609	Z605
El Salvador	SLV	Upper middle income	0,4	El Salvador	El Salvador	517	Z506
Equatorial Guinea	GNQ	Upper middle income	0,4	Guinea equatoriale	Equatorial Guinea	427	Z321
Fiji	FJI	Upper middle income	0,4	Fiji	Fiji	703	Z704
Gabon	GAB	Upper middle income	0,4	Gabon	Gabon	421	Z316
Georgia	GEO	Upper middle income	0,4	Georgia	Georgia	360	Z254
Grenada	GRD	Upper middle income	0,4	Grenada	Grenada	519	Z524
Guatemala	GTM	Upper middle income	0,4	Guatemala	Guatemala	523	Z509
Indonesia	IDN	Upper middle income	0,4	Indonesia	Indonesia	331	Z223

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Iraq	IRQ	Upper middle income	0,4	Iraq	Iraq	333	Z225
Jamaica	JAM	Upper middle income	0,4	Giamaica	Jamaica	518	Z507
Kazakhstan	KAZ	Upper middle income	0,4	Kazakhstan	Kazakhstan	356	Z255
Kosovo	XKX	Upper middle income	0,4	Kosovo	Kosovo	272	Z160
Libya	LBY	Upper middle income	0,4	Libia	Libya	431	Z326
Malaysia	MYS	Upper middle income	0,4	Malaysia	Malaysia	340	Z247
Maldives	MDV	Upper middle income	0,4	Maldiva	Maldives	339	Z232
Marshall Islands	MHL	Upper middle income	0,4	Isole Marshall	Marshall Islands	712	Z711
Mauritius	MUS	Upper middle income	0,4	Maurizio	Mauritius	438	Z332
Mexico	MEX	Upper middle income	0,4	Messico	Mexico	527	Z514
Moldova	MDA	Upper middle income	0,4	Moldova	Moldova	254	Z140
Montenegro	MNE	Upper middle income	0,4	Montenegro	Montenegro	270	Z159
Namibia	NAM	Upper middle income	0,4	Namibia	Namibia	441	Z300
North Macedonia	MKD	Upper middle income	0,4	Macedonia del Nord	North Macedonia	253	Z148
Palau	PLW	Upper middle income	0,4	Palau	Palau	720	Z734
Paraguay	PRY	Upper middle income	0,4	Paraguay	Paraguay	614	Z610
Peru	PER	Upper middle income	0,4	Perù	Peru	615	Z611
Russian Federation	RUS	Upper middle income	0,4	Federazione russa	Russian Federation	245	Z154
Serbia	SRB	Upper middle income	0,4	Serbia	Serbia	271	Z158
South Africa	ZAF	Upper middle income	0,4	Sudafrica	South Africa	454	Z347
St. Lucia	LCA	Upper middle income	0,4	Santa Lucia	Saint Lucia	532	Z527
St. Vincent and the Grenadines	VCT	Upper middle income	0,4	Saint Vincent e Grenadine	Saint Vincent and the Grenadines	533	Z528
Suriname	SUR	Upper middle income	0,4	Suriname	Suriname	616	Z608
Thailand	THA	Upper middle income	0,4	Thailandia	Thailand	349	Z241
Tonga	TON	Upper middle income	0,4	Tonga	Tonga	730	Z728
Turkey	TUR	Upper middle income	0,4	Turchia	Turkey	351	Z243
Turkmenistan	TKM	Upper middle income	0,4	Turkmenistan	Turkmenistan	364	Z258
Tuvalu	TUV	Upper middle income	0,4	Tuvalu	Tuvalu	731	Z732
Venezuela, RB	VEN	Upper middle income	0,4	Venezuela	Venezuela	619	Z614
West Bank and Gaza	PSE	Upper middle income	0,4	West Bank and Gaza	West Bank and Gaza	324	Z218
American Samoa	ASM	High income	1,0	Samoa americane	American Samoa	726	Z725
Andorra	AND	High income	1,0	Andorra	Andorra	202	Z101
Antigua and Barbuda	ATG	High income	1,0	Antigua e Barbuda	Antigua and Barbuda	503	Z532
Aruba	ABW	High income	1,0	Aruba	Aruba	603	Z501

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Australia	AUS	High income	1,0	Australia	Australia	701	Z700
Austria	AUT	High income	1,0	Austria	Austria	203	Z102
Bahamas, The	BHS	High income	1,0	Bahamas	Bahamas	505	Z502
Bahrain	BHR	High income	1,0	Bahreïn	Bahrain	304	Z204
Barbados	BRB	High income	1,0	Barbados	Barbados	506	Z522
Belgium	BEL	High income	1,0	Belgio	Belgium	206	Z103
Bermuda	BMU	High income	1,0	Bermuda	Bermuda	508	Z400
British Virgin Islands	VGB	High income	1,0	Isole Vergini Britanniche	British Virgin Islands	539	Z525
Brunei Darussalam	BRN	High income	1,0	Brunei Darussalam	Brunei Darussalam	309	Z207
Canada	CAN	High income	1,0	Canada	Canada	509	Z401
Cayman Islands	CYM	High income	1,0	Isole Cayman	Cayman Islands	511	Z530
Chile	CHL	High income	1,0	Cile	Chile	606	Z603
Croatia	HRV	High income	1,0	Croazia	Croatia	250	Z149
Curaçao	CUW	High income	1,0	Curaçao	Curaçao	620	n.d.
Cyprus	CYP	High income	1,0	Cipro	Cyprus	315	Z211
Czech Republic	CZE	High income	1,0	Repubblica ceca	Czech Republic	257	Z156
Denmark	DNK	High income	1,0	Danimarca	Denmark	212	Z107
Estonia	EST	High income	1,0	Estonia	Estonia	247	Z144
Faroe Islands	FRO	High income	1,0	Isole Fær ðer	Faroe Islands	213	Z108
Finland	FIN	High income	1,0	Finlandia	Finland	214	Z109
France	FRA	High income	1,0	Francia	France	215	Z110
French Polynesia	PYF	High income	1,0	Polinesia francese	French Polynesia	724	Z723
Germany	DEU	High income	1,0	Germania	Germany	216	Z112
Gibraltar	GIB	High income	1,0	Gibilterra	Gibraltar	218	Z113
Greece	GRC	High income	1,0	Grecia	Greece	220	Z115
Greenland	GRL	High income	1,0	Groenlandia	Greenland	520	Z402
Guam	GUM	High income	1,0	Isola di Guam	Guam	536	Z706
Guyana	GUY	High income	1,0	Guyana	Guyana	612	Z606
Hong Kong SAR, China	HKG	High income	1,0	Hong Kong	Hong Kong	329	Z221
Hungary	HUN	High income	1,0	Ungheria	Hungary	244	Z134
Iceland	ISL	High income	1,0	Islanda	Iceland	223	Z117
Ireland	IRL	High income	1,0	Irlanda	Ireland	221	Z116
Isle of Man	IMN	High income	1,0	Isola di Man	Isle of Man	228	Z122
Israel	ISR	High income	1,0	Israele	Israel	334	Z226
Italy	ITA	High income	1,0	Italia	Italy	100	n.d.
Japan	JPN	High income	1,0	Giappone	Japan	326	Z219
Korea, Rep.	KOR	High income	1,0	Corea del Sud	South Korea	320	Z213
Kuwait	KWT	High income	1,0	Kuwait	Kuwait	335	Z227
Latvia	LVA	High income	1,0	Lettonia	Latvia	248	Z145
Liechtenstein	LIE	High income	1,0	Liechtenstein	Liechtenstein	225	Z119
Lithuania	LTU	High income	1,0	Lituania	Lithuania	249	Z146
Luxembourg	LUX	High income	1,0	Lussemburgo	Luxembourg	226	Z120
Macao SAR, China	MAC	High income	1,0	Macao	Macao	338	Z231
Malta	MLT	High income	1,0	Malta	Malta	227	Z121
Monaco	MCO	High income	1,0	Monaco	Monaco	229	Z123

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Nauru	NRU	High income	1,0	Nauru	Nauru	715	Z713
Netherlands	NLD	High income	1,0	Paesi Bassi	Netherlands	232	Z126
New Caledonia	NCL	High income	1,0	Nuova Caledonia	New Caledonia	718	Z716
New Zealand	NZL	High income	1,0	Nuova Zelanda	New Zealand	719	Z719
Northern Mariana Islands	MNP	High income	1,0	Isole Marianne Settentrionali	Northern Mariana Islands	711	Z710
Norway	NOR	High income	1,0	Norvegia	Norway	231	Z125
Oman	OMN	High income	1,0	Oman	Oman	343	Z235
Panama	PAN	High income	1,0	Panama	Panama	530	Z516
Poland	POL	High income	1,0	Polonia	Poland	233	Z127
Portugal	PRT	High income	1,0	Portogallo	Portugal	234	Z128
Puerto Rico	PRI	High income	1,0	Porto Rico	Puerto Rico	234	Z518
Qatar	QAT	High income	1,0	Qatar	Qatar	345	Z237
Romania	ROU	High income	1,0	Romania	Romania	235	Z129
San Marino	SMR	High income	1,0	San Marino	San Marino	236	Z130
Saudi Arabia	SAU	High income	1,0	Arabia Saudita	Saudi Arabia	302	Z203
Seychelles	SYC	High income	1,0	Seychelles	Seychelles	449	Z342
Singapore	SGP	High income	1,0	Singapore	Singapore	346	Z248
Sint Maarten (Dutch part)	SXM	High income	1,0	Sint Maarten (NL)	St Maarten (NL)	621	n.d.
Slovak Republic	SVK	High income	1,0	Slovacchia	Slovakia	255	Z155
Slovenia	SVN	High income	1,0	Slovenia	Slovenia	251	Z150
Spain	ESP	High income	1,0	Spagna	Spain	239	Z131
St. Kitts and Nevis	KNA	High income	1,0	Saint Kitts e Nevis	Saint Kitts and Nevis	534	Z533
St. Martin (French part)	MAF	High income	1,0	Saint-Martin (FR)	Saint Martin (FR)	542	n.d.
Sweden	SWE	High income	1,0	Svezia	Sweden	240	Z132
Switzerland	CHE	High income	1,0	Svizzera	Switzerland	241	Z133
Taiwan, China	TWN	High income	1,0	Taiwan	Taiwan	363	Z217
Trinidad and Tobago	TTO	High income	1,0	Trinidad e Tobago	Trinidad and Tobago	617	Z612
Turks and Caicos Islands	TCA	High income	1,0	Isole Turks e Caicos	Turks and Caicos Islands	537	Z519
United Arab Emirates	ARE	High income	1,0	Emirati Arabi Uniti	United Arab Emirates	322	Z215
United Kingdom	GBR	High income	1,0	Regno Unito	United Kingdom	219	Z114
United States	USA	High income	1,0	Stati Uniti d'America	United States of America	536	Z404
Uruguay	URY	High income	1,0	Uruguay	Uruguay	618	Z613
Vatican City State	VAT	High income	1,0	Stato della Città del Vaticano	Vatican City State	246	Z106