

## LEGAL ENTITY - DONATIONS

### Tax relief for individuals (Personal Income Tax)

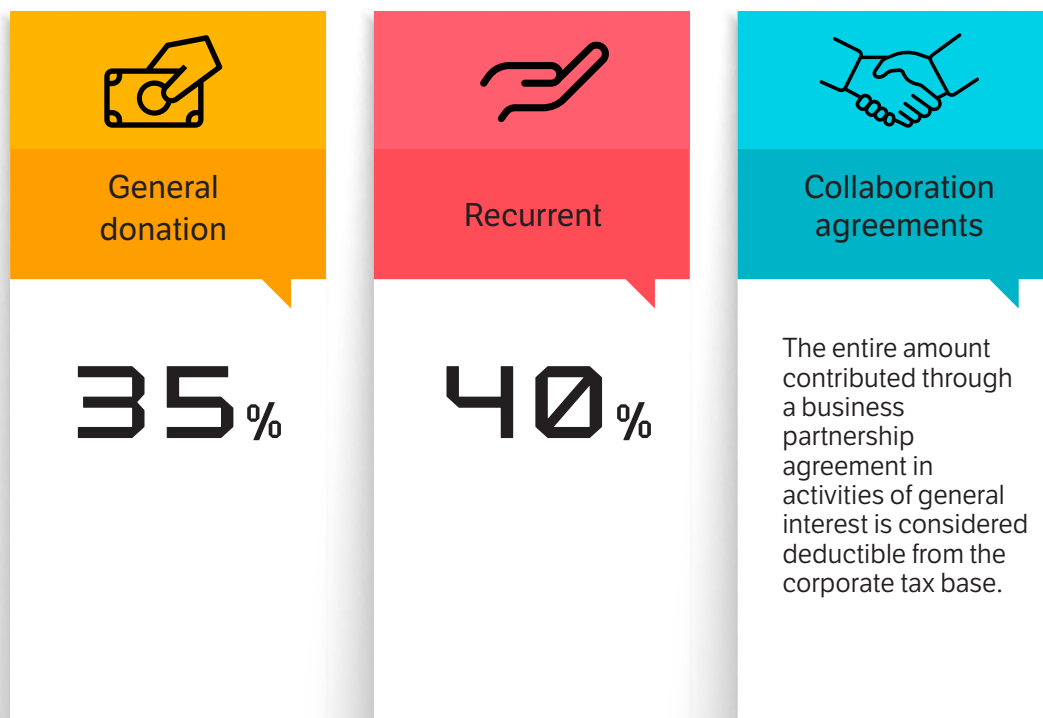
Find out about the tax benefits of making a donation to the Universitat Internacional de Catalunya. We will send you a donation certificate for deductions each year in the weeks before your annual tax return is due.

<p>THE FIRST</p> <p>€ 150</p> <p>ANNUALLY</p>	<p><b>80%</b> tax deduction</p> <p>You can deduct 80% of donations to the University up to a maximum of €150</p>
<p>REMAINING AMOUNT</p> <p>€ 150</p> <p>ANNUALLY</p>	<p><b>35%</b> additional tax deduction</p> <p>You can also deduct 35% of any donation amount that exceeds the first €150</p>
<p>LOYALTY BENEFITS</p>	<p><b>40%</b> if it is your third year collaborating with an equal or greater amount: instead of 35% you can deduct 40% of any amounts that exceed €150</p>

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### Tax allowances for companies (Corporation Tax)

What tax relief is my company eligible for?



The limit of the base of the deduction must be less than 10% of the taxable base of the taxpayer.