

## 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.

The infographic consists of three horizontal panels, each with a blue background on the left and a light gray background on the right. Each panel features a white circle on the left containing text and a blue diamond shape pointing towards the right. The first panel highlights the initial €250 deduction, the second panel highlights the additional 40% deduction, and the third panel highlights the 45% deduction for loyalty benefits.

Benefit	Amount / Percentage	Conditions
80% tax deduction	€250 annually	You can deduct 80% of donations to the University up to a maximum of €250
40% additional tax deduction	€250 annually	You can also deduct 40% of any donation amount that exceeds the first €250
LOYALTY BENEFITS	45%	if it is your third year collaborating with an equal or greater amount: instead of 40% you can deduct 45% of any amounts that exceed €250

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

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### Tax allowances for companies (Corporation Tax)

What tax relief is my company eligible for?



**GENERAL DONATION**  
**40%**



**RECURRENT**  
**50%**



**COLLABORATION AGREEMENTS**

The entire amount contributed through a business partnership agreement in activities of general interest is considered deductible from the corporate tax base.

The amount of the donations, gifts or contributions of each company that can be deducted may not exceed 15% of the annual taxable income.