Universitat Internacional de Catalunya

TAX BENEFITS · DONATIONS

Updated information · 2026

Universitat Internacional de Catalunya (UIC), Fundació Privada, is subject to the special tax regime set out in Title II of Law 49/2002. Donations that meet the legal requirements may benefit from the tax incentives for philanthropy.

CATEGORY	SCENARIO	TAX RELIEF	LIMITS AND CONDITIONS
INDIVIDUALS Personal Income Tax (IRPF) State tax relief	**First €250 donated during the year** Combined amount of all your donations to all entities.	**80%**	Tax relief base limited to 10% of the taxable base. Applied to the gross IRPF liability.
	Amount exceeding €250	**40%**	
	Amount exceeding €250, with donor loyalty *	**45%**	
INDIVIDUALS Residents in Catalonia IRPF · Regional tax relief (additional to the state relief)	Donation intended to promote scientific research and technological development and innovation	**30%** Additional to the state relief.	Limit: 10% of the gross regional tax liability. **The combined state and regional relief may not exceed 100% of the amount donated.**
COMPANIES AND ORGANISATIONS Corporation Tax Donation	**General donation**	**40%**	Tax relief base limited to 15% of the taxable base for the period. Any excess may be carried forward to tax periods ending within the following 10 consecutive years.
	Donation with loyalty *	**50%**	
COMPANIES AND ORGANISATIONS Business collaboration agreement (Art. 25, Law 49/2002)	Financial support provided in exchange for UIC publicising the collaborator's participation in activities of general interest	**Deductible expense** against the taxable base	**It is not a donation: the 40% / 50% tax relief does not apply.** Its tax regime is incompatible with the other incentives provided under Law 49/2002.

*** Your loyalty is rewarded.** The higher rate (45% for IRPF and 50% for Corporation Tax) applies where donations have been made to the same entity in the two previous tax periods, and the amount donated each year has been equal to or greater than that of the preceding year. For IRPF, the 45% rate applies only to the amount exceeding €250.

Which tax relief am I entitled to? The reliefs are cumulative; there is no need to choose between them.

Individuals: the state tax relief always applies (80% / 40% / 45%). Individuals residing in Catalonia as of 31 December: if the donation is for research, the 30% Catalan tax relief is added to the state relief. The combined relief cannot exceed 100% of the amount donated. For example, on a €250 donation, the state relief provides €200, meaning the Catalan relief is capped at €50.

Individuals residing in other autonomous communities: state tax relief applies, but the 30% Catalan tax relief does not. Each autonomous community may have its own specific tax reliefs for donations.

Companies and organisations: 40% / 50% Corporation Tax relief applies regardless of whether the company is based in Catalonia or any other autonomous community. The 30% Catalan tax relief does not apply to companies.

The Basque Country and Navarre: these territories have their own regional tax regimes (Art. 1.3, Law 49/2002); donors should consult the relevant regional legislation.

Examples:

INDIVIDUAL · Examples (IRPF)				
DONATION	**STATE TAX RELIEF**	**CATALAN TAX RELIEF**	**TOTAL TAX RELIEF**	**EFFECTIVE COST**
State tax relief only: resident outside Catalonia, or donation not intended for research				
€250	€200	—	**€200**	€50
€1,000	€500	—	**€500**	€500
€1,000 with loyalty	€537.50	—	**€537.50**	€462.50
Catalan scenario: resident in Catalonia and donation for research				
€250	€200	€50*	**€250**	€0
€1,000	€500	€300	**€800**	€200
€1,000 with loyalty	€537.50	€300	**€837.50**	€162.50

COMPANY · Examples (Corporation Tax)				
DONATION	**CORPORATION TAX RELIEF**	**CATALAN TAX RELIEF**	**TOTAL TAX RELIEF**	**EFFECTIVE COST**
State tax relief only: registered office outside Catalonia				
€20,000	€8,000 (40%)	—	**€8,000**	€12,000
€20,000 with loyalty	€10,000 (50%)	—	**€10,000**	€10,000
Catalan scenario: registered office in Catalonia (there is no Catalan tax relief for companies)				
€20,000	€8,000 (40%)	Not available	**€8,000**	€12,000
€20,000 with loyalty	€10,000 (50%)	Not available	**€10,000**	€10,000

* With a €250 donation, the theoretical Catalan relief (30% = €75) is limited to €50 so that, when added to the state relief, it does not exceed 100% of the amount donated.

Companies are not entitled to the Catalan relief: the 30% relief applies only to IRPF, and Corporation Tax is a national tax.

The examples assume that the donor has a sufficient taxable base and tax liability to claim the reliefs in full (limits: 10% of the taxable base and 10% of the gross regional tax liability for IRPF; 15% of the taxable base for Corporation Tax).

Key considerations

- **Certificate:** UIC provides the donor with the certificate required to substantiate the donation.
- **Donor tax regime:** the tax benefits available depend on the donor's tax regime and compliance with the applicable legal requirements. Foundations and other donor entities should verify their specific tax regime and their status as taxpayers subject to Corporation Tax.
- **Research in Catalonia:** UIC must comply with the specific reporting obligations required by the Catalan Tax Agency.

Information updated in October 2026 · Law 49/2002 and the tax legislation applicable in Catalonia.