

## A.L. 187 tal-2010

**ATT DWAR IT-TAXXA FUQ L-INCOME  
(KAP. 123)****Regoli tal-2010 dwar Donazzjonijiet lit-Trust tal-Università għar-Riċerka, Innovazzjoni u Żvilupp**

BIS-SAHHA tas-setgħat mogħtija bl-artikoli 14(2)(b) u 96 tal-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem imsejjaħ "l-Att", il-Ministru tal-Finanzi, l-Ekonomija u Investiment għamel dawn ir-regoli li ġejjin:-

**1.** (1) It-titolu ta' dawn ir-regoli hu Regoli tal-2010 dwar Donazzjonijiet lit-Trust tal-Università għar-Riċerka, Innovazzjoni u Żvilupp. Titolu u bidu fis-seħh.

(2) Dawn ir-regoli għandhom jitqiesu li jidhlu fis-seħh mis-sena ta' stima 2011.

**2.** Dawn ir-regoli għandhom japplikaw għall-persuni kif imfissra fl-Att. Applikabilità.

**3.** (1) Meta, f'xi sena ta' stima, issir donazzjoni ta' mhux inqas minn mija u ħamsin euro (€150) sa massimu ta' ħamsin elf euro (€50,000) f'forma monetarja jew f'forma ta' xi assi oħra, lit-Trust tal-Università għar-Riċerka, Innovazzjoni u Żvilupp, dik id-donazzjoni tista' tintalab bħala tnaqqis fir-rigward tal-*income* għas-sena ta' stima li fiha tkun magħmula d-donazzjoni, sakemm- Tnaqqis għal donazzjonijiet.

(a) ikun inħareġ lid-donatur ċertifikat iffirmit rilevanti fir-rigward ta' dik id-donazzjoni mit-*trustees* tat-Trust tal-Università għar-Riċerka, Innovazzjoni u Żvilupp; u

(b) id-donazzjoni tkun saret għall-finijiet ta' riċerka, innovazzjoni u żvilupp, u dak l-iskop ikun indikat ukoll fl-imsemmi ċertifikat; u

(ċ) it-*trustees* tat-Trust tal-Università għar-Riċerka, Innovazzjoni u Żvilupp ikunu pprezentaw l-informazzjoni kif meħtieġa mis-subregola (5).

(2) Iċ-ċertifikat imsemmi fis-subregola (1) għandu juri:

(a) id-data tad-donazzjoni,

(b) l-isem, in-numru tal-karta tal-identità (jew in-numru tar-reġistrazzjon tat-taxxa) u l-indirizz tad-donatur,

(ċ) il-valur tad-donazzjoni,

(d) l-għan li għalih qed issir id-donazzjoni.

(3) Meta jkun għe mogħti tnaqqis kapitali dwar xi attiv mogħti b'donazzjoni kif hemm fis-subregola (1), il-valur tad-donazzjoni għandu jitqies bħala l-valur miktub ta' dak l-attiv kif kien fid-data tad-donazzjoni.

(4) Meta l-attiv mogħti b'donazzjoni kif hemm fis-subregola (1), ikun mixtri mid-donatur biex jingħadda lill-imsemmi donatarju jew jinħareġ minn dak li jkollu d-donatur innifsu, kemm jekk dan ikun mixtri jew manifatturat mill-istess donatur, il-valur tad-donazzjoni għandu jkun ekwivalenti għal kemm dan ikun għe jiswa lid-donatur.

(5) *It-trustees* tat-*Trust* tal-Università għar-Riċerka, Innovazzjoni u Żvilupp għandhom jibgħatu rendikont lill-Kummissarju b'dak il-mod u f'dak il-format li l-Kummissarju jista' jkun jeħtieġ hekk li juri d-dettalji msemmija f'subregola (2), dwar id-donazzjonijiet kollha, sal-aħħar ta' Jannar tas-sena li tiġi wara dik li fiha jkunu saru d-donazzjonijiet.

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**L.N. 187 of 2010**

**INCOME TAX ACT  
(CAP. 123)**

**Donations (University Research, Innovation and  
Development Trust) Rules, 2010**

IN exercise of the powers conferred by articles 14(2)(b) and 96 of the Income Tax Act, hereinafter referred to as "the Act", the Minister of Finance, the Economy and Investment has made the following rules:-

**1.** (1) The title of these rules is the Donations (University Research, Innovation and Development Trust) Rules, 2010. Citation and commencement.

(2) These rules shall be deemed to come into force as from the year of assessment 2011.

**2.** These rules shall apply to persons as defined in the Act. Applicability.

**3.** (1) Where, in any year of assessment, a donation of not less than one hundred fifty euro (€150) up to a maximum of fifty thousand euro (€50,000), is made in a monetary amount or in the form of any other asset, to the University Research, Innovation and Development Trust, such a donation may be claimed as a deduction against income for the year of assessment in which it is made, provided that: Deduction for donations.

(a) a relevant signed certificate in respect of such a donation has been issued to the donor by the trustees of the University Research, Innovation and Development Trust; and

(b) the donation is made for the purpose of research, innovation and development which purpose shall also be indicated in the said certificate; and

(c) the trustees of the University Research, Innovation and Development Trust have submitted the information as required by sub-rule (5).

(2) The certificate referred to in sub-rule (1) shall indicate:

(a) the date of the donation,

(b) the name, identity card number (or income tax registration number) and address of the donor,

- (c) the value of the donation,
- (d) the purpose for which the donation is being made.

(3) Where capital allowances have been allowed in respect of an asset donated in accordance with sub-rule (1), the value of the donation shall be considered to be the written down value of the asset as on the date of donation.

(4) Where an asset donated in accordance with sub-rule (1) is purchased by the donor for forwarding to the said donee or is issued out of the donor's own stock, whether purchased or manufactured by the said donor, the value of the donation shall be equivalent to its cost to the donor.

(5) The trustees of the University Research, Innovation and Development Trust shall submit to the Commissioner a statement in such manner and format as the Commissioner may require showing the details mentioned in sub-rule (2), in respect of all donations, by the end of January of the year following that in which the donations were made.

