

**Deduction for Fees Paid in Respect of Tertiary Studies
Article 14F, Income Tax Act**

This form is to be used by individuals claiming a deduction of fees in respect of successfully completed studies at a recognised tertiary education institution.

This form, together with a copy of the receipt of the fees paid and a certificate showing the completed program of studies awarded by the relative institution, such certificate being confirmed as of a tertiary education level by the Malta Qualifications Recognition Information Centre, should be attached to the tax return.

Any part of the deduction that cannot be set off against the income of the individual or of his/her spouse in the year in which the studies were successfully completed, must be carried forward and set off against the income for subsequent years in succession.

The amount in box 3 of this form is to be transferred to box 19f of the income tax return.

Note: See the Department's Data Protection policy in the booklet accompanying the income tax return

PART 1 PERSONAL DETAILS

Name & Surname _____
ID Number _____

PART 2 QUALIFICATION

Name of Educational Institution _____
Qualification Obtained _____
Date when qualification was obtained _____

PART 3 DEDUCTION

	€
Total fees paid	1 <input type="text"/>
Unclaimed deduction from previous year	2 <input type="text"/>
Deduction claimed this year (amount claimed cannot exceed €10,000)	3 <input type="text"/>

I declare that I have satisfied all the conditions for entitlement for this deduction and confirm that I have not claimed or received and will not claim or receive any form of compensation or tax credit in respect of any part of the fees claimed as a deduction

Signature _____ Full name _____ Date _____



**Tnaqqis ta' Mizati Mħallsa għal Studji Terzjarji
Artikolu 14F, Att dwar it-Taxxa fuq l-Income**

Din il-formola għandha tintuża minn persuni li qed jitolbu tnaqqis għal mizati mħallsa għal studji li ntemmew b'suċċess f'istituzzjoni rikonossuta ta' edukazzjoni terzjarja.

Dil-formola, flimkien ma' kopja ta' riċevuti mħallsa u ċertifikat relatat tal-programm komplut tal-istudji mogħti mill-istituzzjoni relatata, b'dan iċ-ċertifikat ikun konfermat bħala ta' livell ta' edukazzjoni terzjarja miċ-ċentru Malti għal Rikonossimnet ta' Kwalifiki u ta' Informazzjoni, għandha tiġi mehmuża mal-formola tat-taxxa.

Jekk xi parti minn dan it-tnaqqis ma tkunx tista' tittieħed kontra d-dħul tal-individwu jew tal-konjuġi fis-sena li fiha jitlestew l-istudji, din għandha tiġi trasferita u tinqata' kontra d-dħul għas-snin ta' stima sussegwenti wara xulxin.

L-ammont f'kaxxa 3 ta' dil-formola għandu jitnizzel f'kaxxa 19f tal-formola tat-taxxa.

Nota: Għall-politika tad-Dipartiment dwar il-privatezza tad-data, ara l-fuljett li hemm mehmuż mal-formola tat-taxxa

PARTI 1 DETTALJI PERSONALI

Isem u Kunjom _____

Numru tal-ID _____

PARTI 2 KWALIFIKA

Isem tal-Istituzzjoni Edukattiva _____

Kwalifika Miksuba _____

Data meta l-kwalifika nkisbet _____

PARTI 3 DEDUZZJONI

Total ta' mizati mħallsa

€

1

Tnaqqis li ma ttiħidx fis-sena ta' qabel

2

Tnaqqis mitlub għal din is-sena
(L-ammont mitlub ma jistax jeċċedi l-€10,000)

3

Jien niddikjara li ssodisfajt l-kundizzjonijiet kollha għall-elegibilità għal dan it-tnaqqis u nikkonferma li ma tlabtx jew irċevejt u mhux ser nitlob jew ser nirċievi xi forma ta' kumpens jew kreditu ta' taxxa fir-rigward tal-mizati mitluba bħala tnaqqis

Firma _____

Isem Shiħ _____

Data _____

