



Din il-formola ghandha tintuża minn persuni li qed jitolbu tnaqqis għal miżati mhallsa għal studji li ntemmew b'suċċess f'istituzzjoni rikonoxxuta ta' edukazzjoni terzjarja.

Din il-formola, flimkien ma' kopja ta' riċevuti mhallsa u ċertifikat tal-programm komplut mogħti mill-istituzzjoni relatata li tikkonferma li l-kwalifika tkun ta' livell ta' edukazzjoni terzjarja (Qafas Malti tal-Kwalifiki (MQF) livell 5-8), għandhom jiġu mehmuża mal-formola tat-taxxa. Persuni li qegħdin jissotomettu programmi li mhumiex akkreditati f'Malta jridu jipprezentaw ukoll stqarrija taċ-Ċentru Malti għal Rikonoxximent ta' Kwalifiki u ta' Informazzjoni, (MQRIC) li tikkonferma l-livell tal-MQF. Ċertifikati mogħtija mill-Universita' ta' Malta, jew minn istituzzjonijiet akkreditati Maltin oħrajn, li jindikaw fuq iċ-ċertifikat in-numru tal-liċenzja mahruġ mill-Kummissjoni Nazżjonali għall-Edukazzjoni Avanzata u Oghla (NCFHE), il-livell tal-MQF (5-8), u n-numru ta' ECTS huma eżenti li jissotomettu l-istqarrija tal-MQRIC.

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

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

SENA TA' STIMA

### 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

		€
Totali ta' miżati mhallsa	1	
Tnaqqis li ma ttihidx fis-sena ta' qabel	2	
Tnaqqis mitlub għal din is-sena (L-ammont mitlub ma jistax jeċċedi l-€10,000)	3	

Niddikjara li ssodisfajt il-kundizzjonijiet kollha għall-eliġibiltà 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-miżati mitluba bhala tnaqqis

Firma: \_\_\_\_\_

Isem Shiħ: \_\_\_\_\_

Data: \_\_\_\_\_



# RA14 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 awarded by the relative institution at tertiary education level (Malta Qualifications Framework (MQF) level 5-8), should be attached to the tax return. Individuals submitting non-Maltese accredited programs of study must also present a Malta Qualifications Recognition Information Centre (MQRIC) statement confirming the MQF level. Certificates issued by the University of Malta, or other Maltese accredited qualifications that indicate on the certificate the License Number issued by the National Commission for Further and Higher Education (NCFHE), the MQF level (5-8), and number of ECTSs are exempt from submitting an MQRIC statement.

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.

YEAR OF ASSESSMENT

## PART 1 - PERSONAL DETAILS

Name & Surname	<input type="text"/>
ID Number	<input type="text"/>

## PART 2 - QUALIFICATION

Name of Educational Institution	<input type="text"/>
Qualification Obtained	<input type="text"/>
Date when qualification was obtained	<input type="text"/>

## 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: \_\_\_\_\_