



# Focus Business Services (Malta) Limited

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**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 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 Mhallsa 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 mhallsa għal studji li ntemmew b'suċċess f'istituzzjoni rikonoxxuta ta' edukazzjoni terzjarja.

Dil-formola, flimkien ma' 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 Rikonoxximnet 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-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 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 mhallsa

€

1

Tnaqqis li ma ttihidx fis-sena ta' qabel

2

Tnaqqis mitlub għal din is-sena

3

(L-ammont mitlub ma jistax jeċċedi l-€10,000)

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 \_\_\_\_\_

