

Changes as part of the 2015 Tax Reform

Natural persons

Tax Base	2014	2015	2016 and subs.
Up to €150	25%	50%	75%
Rest of the tax base (from €151 up)			
No recurrence (*)	25%	27.5%	30%
Recurrence (*)	25%	32.5%	35%

Legal persons

Tax Base (**)	2014	2015	2016 and subs.
No recurrence (*)	35%	35%	35%
Recurrence (*)	35%	37.5%	40%

(*) Recurrence occurs when donations were made during the two previous years that were tax deductible for the Foundation for an equal or higher amount, in each case, than for the previous year.

(**) The amount for tax deduction cannot be more than 10% of the taxable income for the tax period. In this case, any amounts over this limit could be applied to the tax periods ending in the 10 years that immediately follow.

If you have any questions or queries, please contact the Friends of the Museu Nacional Secretary by email at amics@amicsdelmnac.org or by telephone at 93 622 03 81.