

## **Law no. 228 of 24.12.2012**

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(2013 Stability Law)**

### **Article 1 - paragraph 524**

To the consolidated act on income taxes mentioned in the President of the Republic's Decree no. 917 of 22 December 1986, as amended, the following amendments are made:

a) to article 15, paragraph 1, after the letter i-octies) the following is added: "i-novies) monetary donations to the Government Bond Sinking Fund, mentioned in article 45, paragraph 1, letter e), of the consolidated act mentioned in the President of the Republic's Decree no. 398 of 30 December 2003, made via bank or postal payments or using other means established with a specific decree signed by the Minister of Economy and Finance";

b) to article 78, after paragraph 1 the following is added:

"1-bis. An amount equal to 19% of the commitment mentioned in article 15, paragraph 1, letter i-novies), is deducted from gross tax, up to covering its amount."