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**Decree 794, of April 5<sup>th</sup>, 1993 about Child and Adolescent Incentive**

**Decree 794/93**

Art. 1. The maximum limit for deduction of income tax due on the monthly assessment of legal entities, which corresponds to the total amount of donations made in the month, is one percent.

Art. 2. Exceptionally, in the calendar year of 1992 and if the legal entity enjoys the prerogative conferred by Ordinance PFEM n. 441, of May 27th, 1992, the maximum limit referred to in the previous article shall be one percent of the income tax due, calculated on the balance or half-year.

Art. 3. This Decree shall enter into force upon its publication.