



## The Six Perceptions about What Corporate Donations Mean to Legislatures in Business Language

**Younis A. Battal Saleh**

B.Sc.-M.Sc.-CPA-CEA in Accounting, Lecturer and Researcher

Training Department in HRM of General Electricity Company "GECOL Benghazi-Libya – North Africa" [younisbattal1968@yahoo.com](mailto:younisbattal1968@yahoo.com), <https://orcid.org/0000-0002-4209-3132>

### Abstract

**Purpose:** This study aims to design a set of perceptions and logical visions that are compatible with all expected tax treatments of corporate donations. **Design / Approach / Methodology:** Depending on the logical justifications- to a large extent, this study relied on the personal judgment" diligence" of the researcher who visualized all the expected visions about the interpretation of the meaning and connotation of the term corporate donations, and identified tax treatments that are consistent with the content of those visions. **Findings:** In the language of business, there are six visions on the interpretation of the meaning of the term corporate donation, and each vision has a specific tax treatment consistent with its content. **Originality/Value:** This study will contribute to intellectual enrichment in the field of tax legislation. The meaning and connotation of the term corporate donation can be interpreted according to the general perception- which is the common interpretation, and the specialized perceptions in the language of business. The specialized visions will contribute to giving legislative bodies -in the field of tax legislation, a better opportunity to understand the term corporate donation in a more accurate and in-depth way. This intellectual enrichment may contribute to the development of tax laws related to corporate donations.

**Keywords:** Corporate Philanthropy. Corporate Social Responsibility (CSR). Corporate Donations .Tax Treatment. Tax Incentives. Advantages and Disadvantages.