

## Regulation

### Donations to the DA Scholarship Fund

May 2026

Nuova Accademia S.r.l. Cap.soc.i.v. €10.400  
via Darwin 20 P. IVA 10542860969  
20143 Milan, Italy R.I. and C.F. 04844890584  
T + 39 02 973721 R.E.A. 1074975, SDI K1L103O

**ADIMEMBER**



## 1. Purpose, Objectives and Scope

This Regulation is established with the aim of supporting financial access to education for particularly deserving students from all over the world.

This Regulation governs the collection, management and use of small-value donations made by companies, institutions, individuals and Alumni, intended to fund the “DA Scholarship Fund” scholarships for courses delivered by Domus Academy.

## 2. General Principles

### 2.1 Absence of Consideration

Donations governed by this Regulation must qualify as pure donations (“liberalità”), meaning transfers of assets made by the donor without any direct or indirect consideration, whether economic or non-economic.

In particular, donations classified as such must remain anonymous externally and must not have, even informally or verbally, any of the following purposes (by way of example and not limitation):

- brand, name or logo visibility for the donor;
- naming rights for scholarships, courses, initiatives or facilities;
- discounts, benefits or reductions on tuition fees or other charges;
- privileged access to students, alumni, CVs, recruitment or placement activities;
- influence over commissions, decision-making or selection processes;
- structured reputational, commercial or promotional return.

Any promise, commitment or expectation of benefit, even if made in good faith or for relationship purposes, nullifies the charitable nature of the donation and excludes the transaction from the scope of this Regulation.

This Regulation is made available to companies, institutions and individuals who intend to make such donations in order to provide all necessary information.

The maximum amount for a single small-value donation, and therefore qualifying as a “liberalità”, is approximately €3,000 for companies or institutions and €1,500 for individuals.

In the case of multiple donations, the total annual amount may not exceed €3,000 (for companies or institutions) or €1,500 (for individuals).

If a donor wishes to make donations exceeding the above thresholds, they may do so by self-certifying the reason by writing to [fundraising@domusacademy.it](mailto:fundraising@domusacademy.it).

If the donor expresses needs or expectations of return, even purely reputational, they may communicate this intention to [fundraising@domusacademy.it](mailto:fundraising@domusacademy.it).

Upon receiving such communication, Domus Academy will provide appropriate modalities (not regulated by this document) aligned with legal and tax requirements.

## 2.2 Tax Treatment, VAT and Traceability

Donations governed by this Regulation, being free of consideration and without any form of compensation, fall outside the scope of VAT, as they do not constitute either a supply of goods or a provision of services.

A donation qualifying as a liberality:

- is not subject to VAT;
- does not entitle the donor to any tax benefit;
- does not require the issuance of an invoice;
- must be carried out exclusively through traceable payment methods (bank transfer or equivalent instruments).

## 2.3 Restricted Fund

Donations are allocated to a restricted fund named “DA Scholarship Fund”, with separate accounting and a prohibition for Domus Academy to use them for purposes other than those defined.

This restriction does not grant the donor any rights of direction, control or individual allocation of the funds. Domus Academy remains solely responsible for the allocation of resources.

### 3. Donation Process

#### 3.1 Activation

Companies, institutions or individuals wishing to make a donation (within the limits of €3,000 annually as a small-value donation) must complete Annex A (for individuals) or Annex B (for companies or institutions).

The signed letter, executed by authorized signatories, must be sent to [fundraising@domusacademy.it](mailto:fundraising@domusacademy.it)

#### 3.2 Payment

Once Annex A or B has been sent (or simultaneously), the donor may proceed with the payment to IBAN indicated in the annex and must send proof of payment to [fundraising@domusacademy.it](mailto:fundraising@domusacademy.it)

In the absence of the signed donation letter, Domus Academy will not be able to allocate the amount to the “DA Scholarship Fund” and will contact the donor to complete the documentation.

If this cannot be completed for any reason, after 3 months Domus Academy will return the donation to the donor without exception.

#### 3.3 Receipt

For successful donations, the donor will receive a non-fiscal receipt (Annex C) from [fundraising@domusacademy.it](mailto:fundraising@domusacademy.it)

The receipt will specify that the donation does not entitle the donor to any tax benefit under applicable regulations.

#### 3.4 Registration and Record Keeping

Donations, together with the related documentation, must be communicated to the accounting team for proper recording in dedicated accounts.

The donation letter and proof of payment must be archived by the finance team for each received donation.

#### 4. Communication and Privacy

Domus Academy may annually send an aggregated report on the use of funds. Personal data are processed in compliance with applicable regulations.

#### 5. Scholarship Allocation – Principles

The allocation of scholarships funded through the “DA Scholarship Fund” must be based on objective criteria and free from commercial logic.

Under no circumstances may donors influence the selection of scholarship recipients or the criteria applied.

Scholarship allocation remains entirely under the responsibility of Domus Academy, which may use the fund to partially or fully support access for students deemed deserving by the School.

#### 6. Institutional Communication

Generic thank-you communication to donors is permitted, provided it does not include promotional elements (no logos, no amounts), in order to avoid any risk of consideration.

Such communication must be non-promotional, non-individualized and not capable of generating specific reputational advantages for the donor.

#### 7. Personal Data Processing

Specific privacy notices are provided to donors and beneficiaries. Data are used for administrative management, accounting obligations and general informational communication.

Beneficiary data may be shared with donors only in aggregated/anonymized form and in full compliance with applicable regulations.

## Annex A

### Donation Letter Template (Individual)

Subject: Charitable Donation – DA Scholarship Fund

I, the undersigned [*Full Name*], Tax Code [\_\_\_\_], hereby declare that I am making a charitable donation to Domus Academy in the amount of € [*amount*], to be allocated to the DA Scholarship Fund.

This donation is made without any consideration or direct/indirect benefit.

This donation is made without any individual earmarking, nor any right to indicate or influence the beneficiaries of the scholarships.

Payment shall be made via traceable bank transfer quoting the reference: “CHARITABLE DONATION – DA SCHOLARSHIP FUND – INDIVIDUAL” to

NUOVA ACCADEMIA SRL, Via C. Darwin 20, 20143 Milano, Italy

Bank name: Gruppo Banco BPM Milano Ag. 10 Via Ariosto 1/A 20145 MILANO

International bank details:

SWIFT code: BAPPIT22

IBAN code: IT36U050340161000000000251

#### Declaration of modest value

The undersigned declares, under their own responsibility, that the amount of the above-mentioned donation, in relation to their financial and economic situation, is to be considered of modest value pursuant to Article 783 of the Italian Civil Code, and that it may therefore be validly made without the need for a public deed.

The undersigned further declares to be aware that the Company accepts this donation in reliance on this declaration.

Place and date

Signature

## Annex B

### Donation Letter Template (Company or Entity)

Subject: Charitable Donation – DA Scholarship Fund

The Company [*Company name*], with registered office in [ *VAT number* ], represented by its legal representative [*Full Name*], hereby declares that it is making a charitable donation to Domus Academy in the amount of € [*amount*], to be allocated to the “DA Scholarship Fund”.

This donation is made without any consideration, benefit, sponsorship, or naming rights, and Domus Academy shall remain fully independent and autonomous in the allocation of funds and in the awarding of scholarships.

[For substantial amounts: reference is made to a public deed pursuant to Article 782 of the Italian Civil Code].

Furthermore, the donating Company acknowledges that this donation is not made within the framework of promotional, marketing, or sponsorship activities, nor is it aimed at obtaining any economic or commercial benefit.

Payment shall be made via traceable bank transfer quoting the reference: “CHARITABLE DONATION – DA SCHOLARSHIP FUND – ENTITY” to

NUOVA ACCADEMIA SRL, Via C. Darwin 20, 20143 Milano, Italy

Bank name: Gruppo Banco BPM Milano Ag. 10 Via Ariosto 1/A 20145 MILANO

International bank details:

SWIFT code: BAPPIT22

IBAN code: IT36U050340161000000000251

A non-fiscal receipt of payment is kindly requested.

#### Declaration of modest value

The donating Company declares, under its own responsibility, that the amount of the above-mentioned donation, in relation to its financial capacity and economic size, is to be considered of modest value pursuant to Article 783 of the Italian Civil Code, and that it may therefore be validly made without the need for a public deed.

The Company further declares that this donation is made freely and independently, and that the donating Company accepts the donation in reliance on this declaration.

Place and date

Signature

## Annex C

### Template “Non-fiscal Receipt”

We hereby acknowledge receipt from [*Name/Company Name of the donor*] of the amount of € [*amount*] as a VOLUNTARY DONATION allocated to the “DA Scholarship Fund”.

This amount is received as a voluntary contribution and does not constitute consideration for services rendered or goods supplied for VAT purposes.

The donation does not entitle the donor to any tax benefits under current legislation.

Date [],

Bank transfer reference [].

Signature and stamp