

## PATRONAGE AND DONATION

### APPLICABLE LEGISLATION AND TAX BENEFITS

NOVA University, as a public higher education institution, has the mission to serve society, at a local and global level, through knowledge, developing an excellent teaching and research, creators of social and economic value significant. Advances in the production, dissemination and transfer of knowledge foresee the use of means of different natures. Fundraising for this purpose contributes to expanding the impact on society of the work carried out by university.

Individuals or legal entities may act as patrons of NOVA, supporting the activity of the University.

#### In Portugal

The legislation applicable to patronage is the Tax Benefits Statute “[EBF](#)”. For tax purposes, donations constitute deliveries in cash or in kind, granted, without compensation that constitute obligations of a pecuniary or commercial, public, or private entities, provided for in the following articles, whose activity consists predominantly of carrying out initiatives in the social, cultural, environmental, sporting, or educational (*Artigo 61º – Noção de Donativo*).

#### Tax benefits for patrons:

- [Mecenato Científico – Artigo 62.º A](#)
- [Mecenato Cultural – Artigo 62.º B](#)
- [Deduções à coleta do imposto sobre o rendimento das pessoas singulares – Artigo 63.º](#)

Upon receipt of support, the University will issue an invoice proving the amounts of donations received from their patrons, including the mention that the donation was granted without compensation, in accordance with article 61 of the *EBF*.

#### In USA

Donations to NOVA University made by donors based in the United States through the Friends of Universidade NOVA de Lisboa fund – beneficiary of the Sections 501(c)(3) and 509(a)(1) of the Internal Revenue Code (IRC) - are tax deductible. More information about tax benefits. For more information please [click here](#).

If you want to make a donation from the United States, [click here](#).

For more information, please contact our team [rita.ramalho@novasbe.pt](mailto:rita.ramalho@novasbe.pt).