

STATUTORY INSTRUMENTS

2012 No. 2907

The Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012

Relief from value added tax on importation or acquisition of goods

2.—(1) No VAT shall be chargeable on the importation of goods ^{F1}..., or on the acquisition of goods from [^{F2}a] member State, by an ERIC.

(2) Paragraph (1) applies only where the following requirements are met—

- (a) the statutory seat of the ERIC referred to in Article 8(1) of Council Regulation (EC) No 723/2009 on the Community legal framework for a European Research Infrastructure Consortium(1) is located in [^{F3}the United Kingdom, a member State or an associated country (within the meaning given by Article 2(c) of that Regulation)],
- (b) the goods are for the official use of the ERIC,
- (c) relief is not precluded by the limitations and conditions laid down in the agreement between the members of the ERIC referred to in Article 5(1)(d) of Council Regulation (EC) No 723/2009, and
- (d) a certificate in writing has been given to the Commissioners on behalf of the ERIC that the requirements in paragraphs (a), (b) and (c) are met in relation to the importation or acquisition.

(3) In this article “ERIC” means a body set up as a European Research Infrastructure Consortium by a decision under Article 6(1)(a) of Council Regulation (EC) No 723/2009.

Textual Amendments

- F1** Words in art. 2(1) omitted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 2 para. 12(a)(i)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F2** Word in art. 2(1) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 2 para. 12(a)(ii)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F3** Words in art. 2(2)(a) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 2 para. 12(b)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

Commencement Information

- I1** Art. 2 in force at 1.1.2013, see art. 1(1)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012, Section 2.