

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides VAT relief for European Research Infrastructure Consortia (“ERIC”) established under Council Regulation (EC) No 723/2009 on the Community legal framework for a European Research Infrastructure Consortium (OJ No L 206, 8.8.09, p1). The relief applies to imports, acquisitions, or supplies made on or after 1st January 2013.

Article 2 provides that where the requirements of that article are met VAT is not chargeable on imports or acquisitions of goods by an ERIC.

Article 3 adds a new Group 18 “European Research Infrastructure Consortia” to Schedule 8 to the Value Added Tax Act 1994. Group 18 applies the zero rate of VAT to supplies of goods or services to an ERIC where the requirements of that Group are met.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

Changes to legislation:

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