

**2022 No. 690**

**CORPORATION TAX**

**The Research and Development (Qualifying Bodies) (Tax)  
(Amendment and Further Prescribed Bodies) Order 2022**

*Made* - - - - *20th June 2022*  
*Laid before the House of Commons* *22nd June 2022*  
*Coming into force* - - *13th July 2022*

The Treasury make the following Order, in exercise of the powers conferred by section 1142(1)(e), (3) and (4) of the Corporation Tax Act 2009(a).

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Research and Development (Qualifying Bodies) (Tax) (Amendment and Further Prescribed Bodies) Order 2022 and comes into force on 13th July 2022.

(2) Article 2 has effect in relation to expenditure incurred on or after the date this Order comes into force.

(3) In relation to a body specified in column (1) of the Schedule to this Order, this Order has effect in relation to expenditure incurred on or after the date set out in column (4) opposite the entry in column (1) for that body.

**Amendment to the Research and Development (Qualifying Bodies) (Tax) Order 2018**

2. In the Schedule to the Research and Development (Qualifying Bodies) (Tax) Order 2018(b), omit the following entry—

Московский государственный университет имени М. В. Ломоносова	Lomonosov Moscow State University	GSP-1, Leninskie Gory, Moscow, 119991, Russian Federation	23rd September 2015
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**Bodies prescribed for the purposes of Part 13 of the Corporation Tax Act 2009**

3. Each of the bodies specified in column (1) of the Schedule to this Order is a body prescribed for the purposes of Part 13 of the Corporation Tax Act 2009 (additional relief for expenditure on research and development).

20th June 2022

*Alan Mak*  
*Amanda Solloway*  
Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 2009 c. 4.  
(b) S.I. 2018/217.

## SCHEDULE

### Prescribed Bodies

(1)	(2)	(3)	(4)
<i>Name of prescribed body</i>	<i>English translation (where applicable)</i>	<i>Address</i>	<i>Date</i>
Albert-Ludwigs-Universität Freiburg	University of Freiburg	Fahnenbergplatz, 79085 Freiburg im Breisgau, Germany	1st January 2015
Board of the University of Alabama		620 Admin Building, 1720 Ave. South, Birmingham, AL, 35294 USA	1st April 2016
California Institute of Technology		1200 East California Boulevard, Pasadena, California 91125, USA	1st January 2017
Carnegie Mellon University		5000 Forbes Avenue, Pittsburgh, PA, 15213, USA	1st April 2015
CHRU de Brest	Regional University Hospital of Brest	2 avenue Foch, 29200 Brest, France	1st January 2014
CHRU de Lille	Regional University Hospital of Lille	2 avenue Oscar Lambret, 59000 Lille, France	1st January 2014
CHRU de Nancy	Regional University Hospital of Nancy	29 avenue De Lattre de Tassigny, 54035 Nancy Cedex, France	1st January 2014
CHRU de Tours	Regional University Hospital of Tours	2 boulevard Tonnelles, 37044 Tours Cedex 9, France	1st January 2014
CHU d'Angers	University Hospital of Angers	4 rue Larrey, 49100 Angers, France	1st January 2014
CHU de Amiens	University Hospital of Amiens	2 place Victor Pauchet, 80080 Amiens, France	1st January 2014
CHU de Besançon	University Hospital of Nantes	3 boulevard Alexandre Fleming, 25000 Besançon, France	1st January 2014
CHU de Bordeaux	University Hospital of Bordeaux	Place Amélie Raba Léon, 33000 Bordeaux, France	1st January 2014
CHU de Caen	University Hospital Center of Caen Normandy	Avenue de la Côte de Nacre, 14000 Caen, France	1st January 2014
CHU de Clermont-Ferrand	Clermont - Ferrand University Hospital Center	58 rue Montalembert, 69003 Clermont-Ferrand Cedex 1, France	1st January 2014
CHU de	University	191 avenue du Doyen Gaston Giraud,	1st January

Montpellier	Hospital of Montpellier	34295 Montpellier, France	2014
CHU de Nantes	University Hospital of Nantes	5 allée de l'île Gloriette, 44093, Nantes Cedex 01, France	1st January 2014
CHU de Nîmes	University Hospital of Nîmes	4 rue du Professeur Robert Debré, 30029 Nîmes, France	1st January 2014
CHU de Strasbourg	University Hospital of Strasbourg	1 place de l'Hôpital, BP 426, 67091 Strasbourg Cedex, France	1st January 2014
Debreceni Egyetem	University of Debrecen	4032 Hungary, Debrecen Egyetem square 1, Hungary	1st January 2015
Duke University		300 West Morgan Street, Suite 800, Durham, NC 27701, USA	1st April 2016
Global Alliance for improved nutrition		Rue Varembe 7, CH-1202 Geneva, Switzerland	1st August 2012
Icahn School of Medicine at Mount Sinai		One Gustave Levy PL, PO Box 1234, New York, NY 10029, USA	1st April 2016
John Hopkins University		1629 Thames Street, Suite 200, Baltimore, MD 21231, USA	1st April 2016
Lyon Institute National Des Sciences Appliquées De Lyon	INSA- National Science Institute	Avenue Jean Capelle Villeurbanne, 69621, Lyon, France	1st April 2015
Max-Planck-Institut für Dynamik und Selbstorganisation	Max Planck Institute for Dynamics and Self-Organization	Max Planck Institute for Dynamics and Self-Organization Am Faßberg 17 37077 Göttingen, Germany	1st January 2017
Norges miljø- og biovitenskapelige universitet	Norwegian University of Life Sciences (NMBU)	PO Box 5003, Universitetstunet 3, 1430 As, Norway	1st July 2016
Regents of the University of Colorado		Office of Grants and Contracts, MS F428, 13001 E 17th Place, Aurora, CO 80045, USA	1st April 2016
Stichting Nederlandse Wetenschappelijk Onderzoek Instituten (NWO-I)	The Institutes Organisation of NWO (NWO-I)	NWO, P.O Box 3021, 3502 GA Utrecht, Netherlands	1st January 2017
The Australian National University		The Australian national University Canberra ACT 2600, Australia	1st January 2017
The European Group for Research in Schizophrenia		Heidelberglaan 100, 3584 CX Utrecht, Netherlands	1st January 2014
The Regents of the University of		San Francisco Campus, 185 Berry, Street, Suite 4603, San Francisco, CA	1st April 2016

California, on behalf of its San Francisco Campus		94142-1016, USA	
The University of Texas Health Science Center at San Antonio		The University of Texas Health Science Center at San Antonio, Mail Code 7800, 7703 Floyd Curl Drive, San Antonio, Texas 78229-3900, USA	1st April 2016
Thomas Jefferson University		Gibbon Building, 111 S 11th Street, Suite 6270, Philadelphia, PA 19107, USA	1st April 2016
Universiteit Twente	University of Twente	5, Drienerlolaan, 7522 NB Enschede, Netherlands	1st January 2017
University of Miami		6000 Feldwood Road, Lockbox, 405803, College Park, Miami, MI 30349, USA	1st April 2016
University of Mississippi Medical Center		2500 N State St, Jackson, Mississippi, 39216-4505, USA	1st April 2020
University of Saskatchewan		Royal University Hospital, 103 Hospital Drive, Saskatoon, Saskatchewan, S7N 0W8, Canada	1st April 2016
Università degli Studi di Udine	University of Udine	Università degli Studi di Udine, Via delle Scienze, 206, 33100 Udine UD, Italy	1st January 2018
University of Vermont		University of Vermont, 111 Colchester Avenue, Burlington, 05401 Vermont. USA	1st January 2019
Vanderbilt University		2201 West End Avenue, Nashville, TN 37235, USA	1st January 2017
Virginia Commonwealth University		Virginia Commonwealth University, Box 843039, 23219-1551 Richmond, Virginia, USA	1st January 2019
Wright State University Foundation Inc.		3640 Colonel Glenn Hwy, Dayton, OH 45435, USA	1st April 2016
서울대학교병원	Seoul National University Hospital	101 Daehak-ro, Jongno-gu, Seoul, 03080, South Korea	1st April 2016

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends the Research and Development (Qualifying Bodies) (Tax) Order 2018 to remove the Lomonosov Moscow State University from the list of prescribed bodies for the purposes of Parts 3 and 13 of the Corporation Tax Act 2009 and prescribe further bodies for those purposes.

Parts 3 and 13 of that Act provide tax credits and reliefs respectively to a company in respect of qualifying expenditure incurred on research and development. Qualifying expenditure includes certain expenditure on research and development undertaken on the company's behalf by "qualifying bodies" and certain expenditure incurred on contributions to independent research carried out by "qualifying bodies". Section 1142(1) defines qualifying bodies as including bodies prescribed by order. Under section 104Y, the definition of "qualifying body" in section 1142(1) in Part 13 also applies for the purposes of Part 3. The effect of this Order is that the Lomonosov Moscow State University ceases to be a qualifying body and the bodies listed in the Schedule are qualifying bodies for the purpose of Parts 3 and 13 of the Corporation Tax Act 2009. The appropriate tax credit or relief is available in relation to expenditure incurred by the bodies prescribed on or after the date specified in relation to each body.

Authority for this retrospective effect is provided by section 1142(3) and (4) of the Corporation Tax Act 2009 which provides that any order made under section 1142 may have effect in relation to accounting periods beginning, or expenditure incurred, before the time the order is made.

A Tax Information and Impact note has not been prepared for this Instrument as it contains no substantive changes to tax policy.

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