

2012 No. 286

CORPORATION TAX

**The Research and Development (Qualifying Bodies) (Tax)
Order 2012**

<i>Made</i>	- - - -	<i>6th February 2012</i>
<i>Laid before the House of Commons</i>		<i>7th February 2012</i>
<i>Coming into force</i>	- -	<i>28th February 2012</i>

The Treasury make the following Order in exercise of the powers conferred by sections 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) Order 2012 and shall come into force on 28th February 2012.

(2) 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 (3) opposite the entry in column (1) for that body.

Bodies prescribed for the purposes of Part 13 of the Corporation Tax Act 2009

2. 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).

3. The Research and Development (Qualifying Bodies) (Tax) Order 2009(b) is revoked.

6th February 2012

Michael Fabricant
Brooks Newmark
Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2009 c.4.
(b) S.I. 2009/1343

SCHEDULE

PRESCRIBED BODIES

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Name of prescribed body</i>	<i>Address</i>	<i>Date</i>
Aristotle University of Thessaloniki	Thessaloniki, Greece	1 April 2002
Azienda Ospedaliera Universitaria Pisana	Messina, Italy	12 October 2010
British University in Egypt	El Sherouk City, Misr, Egypt	1 April 2002
Colorado School of Mines	Golden, Colorado, USA	1 April 2002
Colorado State University	Fort Collins, Colorado, USA	1 April 2002
Cornell University	Ithaca, New York, USA	1 April 2002
Delft University of Technology	Delft, Netherlands	1 April 2002
Ecole Polytechnique Federal de Lausanne	Lausanne, Switzerland	1 April 2002
Faculty Hospital Motol Prague	Prague, Czech Republic	12 October 2010
Fakultni Nemocnice Brno	Brno, Czech Republic	12 October 2010
Fakultni Nemocnice Ostrava	Ostrava, Czech Republic	12 October 2010
Freie University Berlin	Berlin, Germany	1 April 2002
Hospitais Da Universidade De Coimbra	Coimbra, Portugal	1 April 2002
Indian Institute of Technology Bombay	Maharashtra, India	1 April 2002
Indian Institute of Technology Kanpur	Kanpur, India	1 April 2002
Indiana University	Bloomington, Indiana, USA	22 March 2010
Institute of Computer Science	Crete, Greece	1 April 2002
Interuniversitair Micro-Elektronica Centrum	Leuven, Belgium	1 April 2002
Iowa State University	Ames, Iowa, USA	1 April 2002
Kansas State University	Manhattan, Kansas, USA	1 April 2002
Karlsruhe Institute of Technology	Karlsruhe, Germany	26 July 2011
Karolinska University Hospital	Stockohlm, Sweden	22 March 2010
Kazakh-British Technical University	Almaty, Kazakhstan	1 April 2002
King Abdulaziz University	Jeddah, Saudi Arabia	7 November 2011
Klinikum der Universität München	Munich, Germany	12 October 2010
Lawrence Berkeley National Laboratory	Berkeley, California, USA	1 April 2002
Martin-Luther University	Halle-Wittenburg, Germany	1 April 2002
Louisiana State University	Louisiana, USA	1 April 2002
Massachusetts Institute of Technology	Massachusetts, USA	1 April 2002
Massey University	Auckland, New Zealand	1 April 2002
McMaster University	Hamilton, Ontario, Canada	22 March 2010
Medical University of Lodz	Lodz, Poland	12 October 2010
Medizinische Universität Wien	Vienna, Austria	12 October 2010
Michigan State University	Michigan, USA	01 April 2002
Nanyang Technological University	Singapore	26 July 2011
National Medical University Vinnitsa	Vinnitsa, Ukraine	12 October 2010
National Technical University of Athens	Athens, Greece	22 February 2011
Norwegian University of Science & Technology	Trondheim, Norway	26 May 2010
Ohio State University	Columbus, Ohio, USA	1 April 2002
Otto-von-Guericke-Universität Magdeburg	Magdeburg, Germany	1 April 2002
OTRI- Universidad de Cordoba	Cordoba, Spain	22 March 2010
Politecnico Di Milano	Milan, Italy	1 April 2002
Pusan National University	Pusan, South Korea	26 July 2011
Ruhr Universität	Bochum, Germany	1 April 2002
RWTH Aachen University	Aachen, Germany	1 April 2002

St. James's Hospital	Dublin, Ireland	1 April 2002
Southern Illinois University	Illinois, USA	1 April 2002
Stanford University	Stanford, California, USA	1 April 2002
Swedish University of Agriculture Sciences	Uppsala, Sweden	1 April 2002
Swiss Federal Institute of Technology (ETH) Zurich	Zurich, Switzerland	1 April 2002
Technische Universität Clausthal	Clausthal-Zellerfeld, Germany	1 April 2002
Technische Universität Dresden	Dresden, Germany	1 April 2002
Technische Universität Munchen	Munich, Germany	1 April 2002
Texas A&M University	Texas, USA	1 April 2002
The Pennsylvania State University	Pennsylvania, USA	1 April 2002
The University of Antwerp	Antwerp, Belgium	22 March 2010
The University of Oklahoma	Norman, Oklahoma, USA	22 February 2011
The University of the West Indies	Kingston, Jamaica	1 April 2002
Tufts University	Massachusetts, USA	1 April 2002
UMC St Radbound	Nijmegen, Netherlands	12 October 2010
UMC Utrecht	Utrecht, Netherlands	1 April 2002
Umhat Alexandrovska Sofia	Sofia, Bulgaria	12 October 2010
Universidad de Las Palmas de Gran Canaria	Gran Canaria, Spain	1 April 2002
Universidad De Valladolid	Valladolid, Spain	1 April 2002
Universidade Do Minho	Braga, Portugal	22 February 2011
Universitair Ziekenhuis Gent	Gent, Belgium	1 April 2002
Universitat Politècnica de Catalonia of Jordi Girona	Barcelona, Spain	1 April 2002
Universite de Lausanne (UNIL)	Lausanne, Switzerland	1 April 2002
University Hospitals of Cleveland	Cleveland, USA	1 April 2002
University of Alberta	Edmonton, Alberta, Canada,	1 April 2002
University of Applied Sciences Braunschweig/ Wolfenbüttel	Wolfenbüttel, Germany	1 April 2002
University of Bergen	Bergen, Norway	1 April 2002
University of Berlin	Berlin, Germany	1 April 2002
University of British Columbia	British Columbia, Canada	1 April 2002
University of California at Davis	Davis, California, USA	1 April 2002
University of California, Berkeley	California, USA	1 April 2002
University of Dusseldorf	Dusseldorf, Germany	1 April 2002
University of Florida	Gainesville, Florida, USA	1 April 2002
University of Guelph	Ontario, Canada	1 April 2002
University of Hacettepe	Ankara, Turkey	1 April 2002
University of Hanover	Hanover, Germany	15 February 2011
University of Heidelberg	Heidelberg, Germany	22 March 2010
University of Houston	Houston, Texas, USA	1 April 2002
University of Limerick	Limerick, Ireland	17 May 2011
University of Manitoba	Winnipeg, Canada	1 April 2002
University of Massachusetts Medical School	Massachusetts, USA	1 April 2002
University of Memphis	Memphis, Tennessee, USA	22 March 2010
University of Michigan	Ann Arbor, Michigan, USA	1 April 2002
University of Minnesota	Minneapolis, USA	1 April 2002
University of Missouri-Columbia	Columbia, USA	1 April 2002
University of Munich	Munich, Germany	1 April 2002
University of Munster	Munster, Germany	1 April 2002
University of New England	Armidale, Australia	1 April 2002
University of New South Wales	Sydney, Australia	1 April 2002

University of Oslo	Oslo, Norway	22 March 2010
University of Pennsylvania	Pennsylvania, USA	1 April 2002
University of Pisa	Pisa, Italy	5 April 2011
University of Potsdam	Potsdam, Germany	1 April 2002
University of Queensland	Brisbane, Australia	1 April 2002
University of Santiago de Compostela	Santiago de Compostela, Spain	1 April 2002
University of Seville	Seville, Spain	1 April 2002
University of Sydney	New South Wales, Australia	1 April 2002
University of Stuttgart	Stuttgart, Germany	22 February 2011
University of Technology, Sydney	Broadway, Australia	1 April 2002
University of Tennessee	Knoxville, Tennessee, USA	1 April 2002
University of Texas	Austin, Texas	1 April 2002
University of Trento	Trento, Italy	5 April 2011
University of Tulsa	Tulsa, Oklahoma, USA	1 April 2002
University of Turku	Turku, Finland	15 February 2011
University of Utah	Salt Lake City, Utah, USA	1 April 2002
University of Utah School of Medicine	Salt Lake City, Utah, USA	1 April 2002
University of Utrecht	Utrecht, Netherlands	1 April 2002
University of Veterinary Medicine, Hannover	Hannover, Germany	1 April 2002
University of Wisconsin	Madison, Wisconsin, USA	1 April 2002
Uppsala University	Uppsala, Sweden	22 March 2010
Virginia Polytechnic Institute and State University	Blacksburg, Virginia, USA	1 April 2002
Washington University	St Louis, Missouri, USA	22 March 2010
Waterford Institute of Technology	Waterford, Ireland	17 May 2011
Westfaelische Wilhelms- Universität	Munster, Germany	1 April 2002
Wichita State University	Wichita, Kansas, USA	17 May 2011
Yale University School of Medicine	New Haven, Connecticut, USA	22 March 2010

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides that the bodies listed in column (1) of the Schedule to this Order are prescribed bodies for the purposes of Part 13 of the Corporation Tax Act 2009. Part 13 of that Act provides tax relief to a company in respect of qualifying expenditure incurred on research and development. Qualifying expenditure includes expenditure on research and development undertaken on the company's behalf by "qualifying bodies". Section 1142(1) defines qualifying bodies as including bodies prescribed by order. The effect of this Order is that the bodies listed in the Schedule are qualifying bodies for the purposes of Part 13 of the Corporation Tax Act 2009 so that relief is available in relation to expenditure incurred on or after the date specified in relation to each body.

Article 1 provides for the citation, commencement and effect. Sections 1142(3) and (4) provide 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.

Article 2 provides that the bodies listed in the Schedule are prescribed bodies for the purposes of Part 13.

Article 3 provides that The Research and Development (Qualifying Bodies) (Tax) Order 2009 (S.I. 2009/1343) is revoked.

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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STATUTORY INSTRUMENTS

2012 No. 286

CORPORATION TAX

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