STATUTORY INSTRUMENTS

2009 No. 1343

CORPORATION TAX

The Research and Development (Qualifying Bodies) (Tax) Order 2009

Made - - - -	*1st June 2009*
Laid before the House of Commons	*2nd June 2009*
Coming into force - -	*23rd June 2009*

The Treasury make the following Order in exercise of the powers conferred by section 1142(1)(e) 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 2009 and shall come into force on 23rd June 2009.

(2) This Order shall have effect in relation to expenditure incurred on or after 1st April 2002.

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).

Tony Cunningham
Frank Roy
1st June 2009 Two of the Lords Commissioners of Her Majesty's Treasury

SCHEDULE

Article 2

PRESCRIBED BODIES

(1)	*(2)*
Name of prescribed body	*Address*
Aristotle University of Thessaloniki	Thessaloniki, Greece
British University in Egypt	El Sherouk City, Misr, Egypt
Colorado School of Mines	Golden, Colorado, USA
Colorado State University	Fort Collins, Colorado, USA

(**a**) 2009 c. 4

Cornell University	Ithaca, New York, USA
Delft University of Technology	Delft, Netherlands
Ecole Polytechnique Federal de Lausanne	Lausanne, Switzerland
Freie University Berlin	Berlin, Germany
Hospitais Da Universidade De Coimbra	Coimbra, Portugal
Indian Institute of Technology Bombay (IIT Bombay)	Maharashtra, India
Indian Institute of Technology Kanpur	Kanpur, India
Institute of Computer Science	Crete, Greece
Interuniversitair Micro-Elektronica Centrum	Leuven, Belgium
Iowa State University	Ames, Iowa, USA
Kansas State University	Manhattan, Kansas, USA
Kazakh-British Technical University	Almaty, Kazakhstan
Lawrence Berkeley National Laboratory	Berkeley, California, USA
Martin-Luther University	Halle-Wittenburg, Germany
Louisiana State University	Baton Rouge, Los Angeles, USA
Massachusetts Institute of Technology	Massachusetts, USA
Massey University	Albany, Auckland, New Zealand
Michigan State University	Michigan, USA
Ohio State University	Columbus, Ohio, USA
Otto-von-Guericke-Universität Magdeburg	Magdeburg, Germany
Politecnico Di Milano	Milan, Italy
Ruhr Universitat	Bochum, Germany
RWTH Aachen University	Aachen, Germany
St. James's Hospital	Dublin, Ireland
Southern Illinois University	Illinois, USA
Stanford University	Stanford, California, USA
Swedish University of Agriculture Sciences	Uppsala, Sweden
Swiss Federal Institute of Technology (ETH) Zurich	Zurich, Switzerland
Technische Universitat Clausthal	Clausthal-Zellerfeld, Germany
Technische Universitat Dresden	Dresden, Germany
Technische Universitat Munchen	Munich, Germany
Texas A&M University	Texas, USA
The Pennsylvania State University	Pennsylvania, USA
The University of the West Indies	Kingston, Jamaica
Tufts University	Medford, Massachusetts, USA
UMC Utrecht	Utrecht, Netherlands
Universidad de Las Palmas de Gran Canaria	Gran Canaria, Spain
Universidad De Valladolid	Valladolid, Spain
Universitair Ziekenhuis Gent	Gent, Belgium
Universitat Politècnica de Catalonia of Jordi Girona	Barcelona, Spain
Universite de Lausanne (UNIL)	Lausanne, Switzerland
University Hospitals of Cleveland	Cleveland, USA
University of Alberta	Edmonton, Alberta, Canada, T6G 2E1
University of Applied Sciences Braunschweig/ Wolfenbüttel	Wolfenbuttel, Germany
University of Bergen	Bergen, Norway
University of Berlin	Berlin, Germany

University of British Columbia	Vancouver, British Columbia, Canada
University of California at Davis	Davis, California, USA
University of California, Berkeley	California, USA
University of Dusseldorf	Dusseldorf, Germany
University of Florida	Gainesville, Florida, USA
University of Guelph	Ontario, Canada
University of Hacettepe	Ankara, Turkey
University of Houston	Houston, Texas, USA
University of Manitoba	Winnipeg, Canada
University of Massachusetts Medical School	Worcester, Massachusetts, USA
University of Michigan	Ann Arbor, Michigan, USA
University of Minnesota	Minneapolis, USA
University of Missouri-Columbia	Columbia, USA
University of Munich	Munich, Germany
University of Munster	Munster, Germany
University of New England	Armidale, Australia
University of New South Wales	Sydney, Australia
University of Pennsylvania	Philadelphia, ,Pennsylvania, USA
University of Potsdam	Potsdam, Germany
University of Queensland	Brisbane, Australia
University of Santiago de Compostela	Santiago de Compostella, Spain
University of Seville	Seville, Spain
University of Sydney	New South Wales, Australia
University of Technology, Sydney	Broadway, Australia
University of Tennessee	Knoxville, Tennessee 37996, USA
University of Texas	Austin, Texas
University of Tulsa	Tulsa, Oklahoma, USA
University of Utah	Salt Lake City, Utah, USA
University of Utah School of Medicine	Salt Lake City, Utah, USA
University of Utrecht	Utrecht, Netherlands
University of Veterinary Medicine, Hannover	Hannover, Germany
University of Wisconsin	Madison, Wisconsin, USA
Virginia Polytechnic Institute and State University	Blacksburg, Virginia, USA
Westfaelische Wilhelms-Universitaet	Munster, Germany

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides that the bodies listed in 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 and has effect for accounting periods ending on or after 1st April 2002. Qualifying expenditure includes expenditure on research and development undertaken on the company's behalf by "qualifying bodies". Section 1142(2) 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.

This Order has effect in respect of expenditure incurred on or after 1st April 2002.

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.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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