STATUTORY INSTRUMENTS

2018 No. 217

CORPORATION TAX

The Research and Development (Qualifying Bodies) (Tax) Order 2018

Made - - - -	*21st February 2018*
Laid before the House of Commons - - - -	*22nd February 2018*
Coming into force - -	*16th March 2018*

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(**1**).

Citation, commencement and effect

1.—(1) This Order may be cited as the Research and Development (Qualifying Bodies) (Tax) Order 2018 and shall come into force on 16th March 2018.

(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 (4) 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 2012(**2**) is revoked.

(**1**) 2009 c. 4.
(**2**) S.I. 2012/286.

Andrew Stephenson
Rebecca Harris
Two of the Lords Commissioners of Her Majesty's Treasury

21st February 2018

SCHEDULE

PRESCRIBED BODIES

(1)	*(2)*	*(3)*	*(4)*
Name of prescribed body	*English translation (where applicable)*	*Address*	*Date*
Aarhus Universitet	Aaarhus University	Nordre Ringgade 1, 8000 Aarhus C, Denmark	20 May 2013
Aalto-yliopisto	Aalto University	P.O. Box 11000, FI-00076 Aalto, Finland	23 September 2015
AgroSup Dijon	AgroSup Dijon	26 Boulevard Dr Petitjean, BP 87999, 21079 Dijon Cedex, France	26 January 2012
Ankara Üniversitesi	Ankara University	Dögol Caddesi 06100 Tandoğan, Ankara, Türkiye	22 August 2013
Auburn University		Auburn, Alabama 36849, USA	20 May 2013
Auckland District Health Board Charitable Trust		Auckland District Health Board Charitable Trust, Private Bag 92024, Auckland 1023, New Zealand	21 August 2013
Bay of Plenty District Health Board		Cameron Road, Gate Pa, Tauranga 3112, New Zealand	1 January 2016
Capital and Coast District Health Board		Riddiford St, Newtown, Wellington, New Zealand	1 January 2016
California Polytechnic State University		1 Grand Avenue, San Luis Obispo, CA 93407, USA	27 August 2013
Canterbury District Health Board		P.O. Box 1600, Christchurch 8140, New Zealand	1 January 2016
Canterbury Urology Research Trust		P.O. Box 917, Christchurch Central 8140, New Zealand	21 August 2017
Case Western Reserve University		10900 Euclid Avenue, Cleveland, Ohio 44106, USA	1 April 2002
Centrale Supélec	Central Supelec	3 Rue Joliot Curie, 91190, Gif-sur-Yvette, France	23 September 2015
Centre Hospitalier de Saint Nazaire	Hospital Centre of Saint Nazaire	11 Boulevard Georges Charpak, BP414, 44606 Saint-Nazaire Cedex, France	11 October 2016
České vysoké učení technické v Praze	Czech Technical University in Prague	Zikova 1903/4, 166 36 Praha 6, Czech Republic	23 September 2015
Coláiste na Tríonóide	University of Dublin	College Green, Dublin 2, Ireland	29 September 2015

(1)	*(2)*	*(3)*	*(4)*
Name of prescribed body	*English translation (where applicable)*	*Address*	*Date*
Colorado School of Mines		1500 Illinois St., Golden, CO 80401, USA	1 April 2002
Colorado State University		Fort Collins, Colorado 80523, USA	1 April 2002
Columbia University		211 Low Library, 535 West 116th Street, Mail Code 4324, NY 10027, USA	11 October 2016
Cornell University		Ithaca, New York 14853, USA	1 April 2002
Ollscoil Chathair Bhaile Átha Cliath	Dublin City University	Glasnevin, Dublin 9, Ireland	23 September 2015
École Polytechnique Fédérale de Lausanne	Federal Institute of Technology in Lausanne	CE 3 316 (Centre Est), Station 1, CH-1015 Lausanne, Switzerland	1 April 2002
Eidgenössische Technische Hochschule Zürich	ETH Zurich (Swiss Federal Institute of Technology in Zurich)	Main building, Rämistrasse 101, 8092 Zurich, Switzerland	1 April 2002
Fachhochschule Bielefeld	FH Bielefeld, University of Applied Science	P.O. Box 10 11 13, D-33511 Bielefeld, Germany	17 September 2012
Freie Universität Berlin	Free University of Berlin	Kaiserswerther Str 16-18, 14195 Berlin, Germany	1 April 2002
Gdański Uniwersytet Medyczny	Medical University of Gdansk	M. Skłodowskiej-Curie 3a Street, 80-210 Gdańsk, Poland	9 January 2014
Göteborgs Universitet	University of Gothenburg	Box 100, SE-405 30 Gothenburg, Sweden	11 October 2016
Gottfried Wilhelm Leibniz Universität Hannover	University of Hanover	Postfach 6009, D-30060 Hannover, Germany	26 January 2012
Hacettepe Üniversitesi	Hacettepe University	The Rector’s Office, Beytepe, Ankara, Turkey	1 April 2002
Harvard University		Massachusetts Hall, Cambridge, MA 02138, USA	11 October 2016
Hawke’s Bay District Health Board		Corner Omahu Road and McLeod Street, Private Bag 9014, Hastings 4156, New Zealand	1 January 2016
Heinrich-Heine-Universität Düsseldorf	Heinrich Heine University Düsseldorf	40204 Düsseldorf, Germany	1 April 2002

(1)	*(2)*	*(3)*	*(4)*
Name of prescribed body	*English translation (where applicable)*	*Address*	*Date*
Hogeschool Gent	University College Ghent	Geraard de Duivelstraat 5, 9000 Gent, Belgium	1 April 2015
Hospital Universitario HM Madrid	University Hospital HM Madrid	Conil del Valle de Suchil Square, 16 - 28015 Madrid, Spain	9 January 2014
Indian Institute of Technology Bombay		IIT Bombay, Powai, Mumbai 400 076, Maharashtra, India	1 April 2002
Indian Institute of Technology Kanpur		Indian Institute of Technology, Kalyanpur, Kanpur-208016, India	1 April 2002
Indiana University		107 S. Indiana Avenue, Bloomington, IN, 47405-7000, USA	22 March 2010
Institiúid Teicneolaíochta Phort Láirge	Waterford Institute of Technology	Main Campus, Cork Road, Waterford, Ireland	17 May 2011
Instituto IMDEA Software	IMDEA Software Institute	UPM Campus Montegancedo, 28223 Pozuelo de Alarcón, Madrid, Spain	23 September 2015
Interuniversitair Micro-Elektronica Centrum	Interuniversity Micro Electronics Centre	imec 1, Kapeldreef 75, 3001 Leuven, Belgium	1 April 2002
Iowa State University		Iowa State University, Ames, Iowa 50011, USA	1 April 2002
Institut für Innovation, Transfer und Beratung gemeinnützige GmbH	The Institute for Innovation, Transfer and Consulting	Berlinstraße 107a, 55411 Bingen, Germany	27 August 2013
Julius-Maximilians-Universität Würzburg	University of Wurzburg	Sanderring 2, 97070 Würzburg, Germany	21 October 2015
Kansas State University		Manhattan, KS 66506, USA	1 April 2002
Karlsruher Institut für Technologie	Karlsruhe Institute of Technology	P.O. Box 6980, 76049 Karlsruhe, Germany	26 July 2011
Karolinska Institutet	Karolinska Institute	SE-171 77 Stockholm, Sweden	22 March 2010
Katholieke Universiteit Leuven	Catholic University of Leuven	Oude Markt 13, 3000 Leuven, Belgium	23 September 2015
Kauno Technologijos Universitetas	Kaunas University of Technology	K. Donelaičio g. 73, 44249, Kaunas, Lithuania	18 January 2012