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STATUTORY INSTRUMENTS

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**2018 No. 217**

**CORPORATION TAX**

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

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

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<sup>(1)</sup>.

**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.

**Commencement Information**

**II** Art. 1 in force at 16.3.2018, see [art. 1\(1\)](#)

**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<sup>(2)</sup> is revoked.

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

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**Changes to legislation:** There are currently no known outstanding effects for the The Research and Development (Qualifying Bodies) (Tax) Order 2018. (See end of Document for details)

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**Commencement Information**

- I2** Art. 2 in force at 16.3.2018, see **art. 1(1)**
- I3** Art. 3 in force at 16.3.2018, see **art. 1(1)**

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

## SCHEDULE

## PRESCRIBED BODIES

**Commencement Information****I4** Sch. in force at 16.3.2018, see **art. 1(1)**

<i>(1)</i> <i>Name of prescribed body</i>	<i>(2)</i> <i>English translation (where applicable)</i>	<i>(3)</i> <i>Address</i>	<i>(4)</i> <i>Date</i>
Aarhus Universitet	Aarhus 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	Döğol 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

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(1)	(2)	(3)	(4)
Name of prescribed body	English translation (where applicable)	Address	Date
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
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 Hannover	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 Omaha Road and McLeod Street, Private Bag 9014, Hastings 4156, New Zealand	1 January 2016

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(1)	(2)	(3)	(4)
Name of prescribed body	English translation (where applicable)	Address	Date
Heinrich-Heine-Universität Düsseldorf	Heinrich Heine University Düsseldorf	40204 Düsseldorf, Germany	1 April 2002
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 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 Würzburg	Sanderring 2, 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, Karlsruhe, Germany	76049 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

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<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Name of prescribed body</i>	<i>English translation (where applicable)</i>	<i>Address</i>	<i>Date</i>
Kauno Technologijos Universitetas	Kaunas University of Technology	K. Donelaičio g. 73, 44249, Kaunas, Lithuania	18 January 2012
Københavns Universitet	University of Copenhagen	of Nørregade 10, PO Box 2177, 1017 Copenhagen K, Denmark	11 July 2012
Lawrence Berkeley National Laboratory		Lawrence Berkeley National Laboratory, 1 Cyclotron Road, Berkeley, CA 94720, USA	1 April 2002
Leids Universitair Medisch Centrum	Leiden University Medical Centre	Albinusdreef 2, 2333 ZA Leiden, Netherlands	21 August 2014
Louisiana State University		Baton Rouge, Louisiana 70803, USA	1 April 2002
Ludwig-Maximilians-Universität München	Ludwig Maximilian University of Munich	Geschwister-Scholl-Platz 1, 80539 Munich, Germany	12 October 2010
Martin-Luther-Universität Halle-Wittenberg	Martin Luther University of Halle-Wittenberg	Universitätsring 19/20, 06108 Halle (Saale), Germany	1 April 2002
Maryland University		College Park, MD 20742, USA	4 November 2013
Masarykova univerzita	Masaryk University	Žerotínovo nám. 617/9, 601 77 Brno, Czech Republic	12 October 2010
Massachusetts Institute of Technology		77 Massachusetts Avenue, Cambridge, MA MA 02139-4307, USA	1 April 2002
Massey University		Private Bag 11 222, Palmerston North, 4442, Auckland, New Zealand	1 April 2002
McMaster University		1280 Main Street, Hamilton, Ontario L8S4L8, Canada	22 March 2010
Medizinische Universität Wien	Medical University of Vienna	Spitalgasse 23, 1090 Vienna, Austria	12 October 2010
Michigan State University		Hannah Administration Building, 426 Auditorium Road, Room 150, East Lansing, MI 48824-2603, USA	1 April 2002
Mid Central District Health Board		50 Ruahine St Roslyn, Palmerston North 4442, New Zealand	1 January 2016
Middlemore Clinical Trials		Esme Green Building, Middlemore Hospital,	21 August 2014

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<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Name of prescribed body</i>	<i>English translation (where applicable)</i>	<i>Address</i>	<i>Date</i>
		Hospital Rd, Papatoetoe, Auckland 2025, New Zealand	
Monash University		Victoria 3800, Australia	4 March 2016
Nanyang Technological University		50 Nanyang Avenue, Singapore, 639798	26 July 2011
National University of Singapore		21 Lower Kent Ridge Road, Singapore, 119077	18 February 2016
New York University		70 Washington Square, New York, NY 10012, USA	2 November 2016
Norges teknisk-naturvitenskapelige universitet	Norwegian University of Science and Technology	NTNU, NO-7491 Trondheim, Norway	26 May 2010
North Carolina State University		Office of the Chancellor, Campus Box 7001, A Holladay Hall, Raleigh, NC, 27695-7001, USA	20 May 2013
Northwestern University		633 Clark Street, Evanston, IL 60208, USA	23 January 2017
Ohio State University		Student Academic Services Building, 281 W. Lane Ave., Columbus, OH 43210, USA	1 April 2002
Ollscoil Luimnigh	University of Limerick	of Limerick, V94 T9PX, Ireland	17 May 2011
Ollscoil na hÉireann	The National University of Ireland	49 Merrion Square, Dublin 2, Ireland	21 August 2014
Ostfalia Hochschule für angewandte Wissenschaften	Ostfalia University of Applied Sciences	Salzdahlumer Str. 46/48, 38302 Wolfenbüttel, Germany	1 April 2002
Ostravská univerzita	University of Ostrava	Dvořákova 7, 701 03 Ostrava, Czech Republic	12 October 2010
Otto-von-Guericke-Universität Magdeburg	Otto von Guericke University Magdeburg	Universitätsplatz 2, 39106 Magdeburg, Germany	1 April 2002
Philadelphia Health & Education Corporation (Drexel University College of Medicine)		2900 W Queen Ln, Philadelphia, PA 19129, USA	11 October 2016
Politecnico di Milano	Polytechnic University of Milan	Piazza Leonardo da Vinci, 32, 20133 Milano, Italy	1 April 2002

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(1)	(2)	(3)	(4)
Name of prescribed body	English translation (where applicable)	Address	Date
Purdue University		Purdue University, 610 Purdue Mall, West Lafayette, IN 47907, USA	20 May 2013
Queensland University of Technology		GPO Box 2434, Brisbane, QLD 4001, Australia	19 February 2016
Radboud Universiteit Nijmegen	Radboud University Nijmegen	Comeniuslaan 4, 6525 HP Nijmegen, Netherlands	12 October 2010
Rheinisch-Westfälische Technische Hochschule Aachen	RWTH Aachen University	Templergraben 55, 52056 Aachen, Germany	1 April 2002
Rijksuniversiteit Groningen	University of Groningen	P.O. Box 72, 9700 AB Groningen, Netherlands	26 January 2012
Ruhr-Universität Bochum	Ruhr University Bochum	Universitätsstraße 150, 44801 Bochum, Germany	1 April 2002
Ruprecht-Karls-Universität Heidelberg	Heidelberg University	Seminarstraße 2, 69117 Heidelberg, Germany	22 March 2010
Rutgers, The State University of New Jersey		Department of University Communications and Marketing, Rutgers, The State University of New Jersey, 96 Davidson Road, Piscataway, NJ 08854-8062, USA	3 April 2012
Sapienza University of Rome		Piazzale Aldo Moro 5, Roma, Italy	23 September 2015
Southern District Health Board		201 Great King St, Dunedin, 9016, New Zealand	1 January 2016
Southern Illinois University		1263 Lincoln Drive, Carbondale, IL 62901-6899, USA	1 April 2002
Spitalul Clinic de Urgenta Floreasca	Floreasca Hospital Emergency Clinical Hospital of Bucharest	Calea Floreasca nr. 8, sector 1, Bucuresti, cod 014461, Romania	22 August 2013
Stanford University		450 Serra Mall, Stanford, CA 94305-2004, USA	1 April 2002
Stockholms Universitet	Stockholm University	SE-106 91 Stockholm, Sweden	23 September 2015
Sveriges Lantbruksuniversitet	Swedish University of Agricultural Sciences	P.O. Box 7070, SE-750 07 Uppsala, Sweden	1 April 2002
Syddansk Universitet	University of Southern Denmark	Campusvej 55, DK-5230 Odense M, Denmark	11 October 2016



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<i>Name of prescribed body</i>	<i>English translation (where applicable)</i>	<i>Address</i>	<i>Date</i>
Sydney Local Health District		Post Office Box M30, Missenden Road NSW 2050, Australia	11 October 2016
Szegedi Tudományegyetem	University of Szeged	H-6720 Szeged, Dugonics square 13, Hungary	12 May 2016
Technische Hochschule Bingen	University of Applied Sciences Bingen	Berlinstraße 109, 55411 Bingen am Rhein, Germany	9 January 2014
Technische Universität Clausthal	Clausthal University of Technology	Adolph-Roemer-Strasse 2A, D-38678 Clausthal-Zellerfeld, Germany	1 April 2002
Technische Universität Dresden	Dresden University of Technology	Dezernat ServiceCenterStudium, 01062 Dresden, Germany	8, 1 April 2002
Technische Universität Kaiserslautern	The University of Kaiserslautern	TU Kaiserslautern, Postfach 3049, 67653 Kaiserslautern, Germany	25 February 2015
Technische Universität München	Munich University of Technology	Arcisstraße 21, D-80333 Munich, Germany	1 April 2002
Technische Universität Wien	Vienna University of Technology	Karlsplatz 13, 1040 Vienna, Austria	8 August 2013
Technische Universiteit Delft	Delft University of Technology	Postbus 5, 2600 AA Delft, Netherlands	1 April 2002
Technische Universiteit Eindhoven	Eindhoven University of Technology	P.O. Box 513, 5600 MB Eindhoven, Netherlands	23 September 2015
Texas A&M University		College Station, Texas, USA	1 April 2002
The British University in Egypt		El Sherouk City , Suez Desert Road , Cairo 11837 - P.O. Box 43, Egypt	1 April 2002
The Pennsylvania State University		201 Old Main, University Park, Pennsylvania 16802, USA	1 April 2002
The State University of New York		State University Plaza, 353 Broadway, Albany, NY 12246, USA	9 January 2014
Three Harbours Health Foundation		C/O Waitemata District Health Board, Private Bag 93503, Takapuna, Auckland 740, New Zealand	21 August 2014
The University of Georgia		Administration Building, Athens, GA 30602-1671, USA	4 November 2013

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(1)	(2)	(3)	(4)
Name of prescribed body	English translation (where applicable)	Address	Date
The University of Illinois System		108 Henry Administration Bldg., Urbana, IL 61801 USA	19 February 2016
The University of Melbourne		Victoria 3010, Australia	26 January 2012
The University of Oklahoma		660 Parrington Oval, Norman, OK 73019-0390, USA	22 February 2011
The University of Queensland		Brisbane, QLD 4072, Australia	20 May 2013
The University of the West Indies		Regional Headquarters, Kingston 7, Jamaica, W.I.	1 April 2002
The University of Utah		201 Presidents Circle, Salt Lake City, UT 84112, USA	1 April 2002
Tierärztliche Hochschule Hannover	University of Veterinary Medicine Hannover	of Postfach 71 11 80, 30545 Hannover, Germany	1 April 2002
Trường Đại học Nông Lâm	Nong Lam University	Linh Trung Ward, Thu Duc district, Ho Chi Minh City, Vietnam	19 February 2016
Tufts University		Medford, MA 02155, USA	1 April 2002
Turun yliopisto	University of Turku	FI-20014 Turun yliopisto, Finland	15 February 2011
Umhat Alexandrovska Sofia	Alexandrovska University Hospital	Ul "Svti Georgi Sofiyski" 1. 1431 Sofia Center, Sofia, Bulgaria	12 October 2010
Universidad de Alcalá	University of Alcalá	Pza. San Diego, s/n, 28801 - Alcalá de Henares, Madrid, Spain	11 October 2016
Universidad de Córdoba	Córdoba University	Avd. Medina Azahara, 5, 14071 Córdoba, Spain	22 March 2010
Universidad de Las Palmas de Gran Canaria	University of Las Palmas de Gran Canaria	Juan de Quesada, 30, 35001 Las Palmas de Gran Canaria, Spain	1 April 2002
Universidad de Sevilla	University of Seville	4 San Fernando Str. Sevilla 41004, Spain	1 April 2002
Universidad Valladolid	University of Valladolid	of Secretaría General, Palacio de Santa Cruz, Plaza de Santa Cruz, 8, 47002 Valladolid, Spain	1 April 2002
Universidade Coimbra	University of Coimbra	of Rua Larga, Edifício Faculdade de Medicina (R/Ch. Esq.), 3004-504 Coimbra, Portugal	1 April 2002

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Name of prescribed body</i>	<i>English translation (where applicable)</i>	<i>Address</i>	<i>Date</i>
Universidade Lisboa	de University of Lisbon	Alameda da Universidade, 18 Cidade Universitaria 1649-004 Lisboa, Portugal	18 December 2013
Universidade Santiago Compostela	de University of Santiago de Compostela	of Praza do Obradoiro, s/ de n, 15782 Santiago de Compostela, Spain	1 April 2002
Universidade Minho	do University of Minho	Largo do Paço, 4704-553 Braga, Portugal	22 February 2011
Universidade do Porto	Porto University	Reitoria da U.Porto, Praça Gomes Teixeira, 4099-002 Porto, Portugal	22 August 2013
Universidade Federal de Lavras	Federal University of Lavras	P.O. Box 3037, CEP 37200-000, Lavras, Brazil	4 November 2013
Università degli Studi del Piemonte Orientale "Amedeo Avogadro"	University of Eastern Piedmont "Amedeo Avogadro"	Via Duomo, 6, 13100 Vercelli VC, Italy	23 September 2015
Università degli Studi di Messina	University of Messina	of Piazza Pugliatti, 1 - Messina, Italy	98122 11 October 2016
Università degli Studi di Milano	University of Milan	Via Festa del Perdono 7 - 20122 Milano, Italy	4 November 2013
Università degli Studi di Torino	University of Turin	Via Verdi, 8 - 10124 Turin, Italy	11 October 2016
Università degli Studi di Trento	University of Trento	Via Calepina, 14 - Trento, Italy	38122 12 October 2010
Università di Padova	University of Padua	Via 8 Febbraio, 2 - Padova, Italy	35122 11 October 2016
Università di Pisa	University of Pisa	Lungarno Antonio Pacinotti 43, 56126, Pisa, Italy	12 January 2017
Universitat Autònoma de Barcelona	Autonomous University of Barcelona	of Plaça Cívica, 08193 Bellaterra, Cerdanyola del Vallès, Spain	11 October 2016
Universität Bonn	Bonn University	Regina-Pacis-Weg 3, D-53113, Bonn, Germany	12 January 2017
Universitat de Girona	University of Girona	Plaça Sant Domènec, 3, Edifici Les Àligues, 17004 Girona, Italy	9 January 2014
Universität Saarlandes	des University of Saarland	of 66123 Saarbrücken, Germany	23 September 2015
Universität Duisburg-Essen	University of Duisburg-Essen	of Gebäude LG, Forsthausweg 2, 47057 Duisburg, Germany	9 January 2014

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Universität Koblenz-Landau	University of Koblenz and Landau	Postfach 1864, 55008 Mainz, Germany	23 September 2015
Universität Paderborn	Paderborn University	Warburger Str. 100, 33098 Paderborn, Germany	23 September 2015
Universitat Politècnica de Catalunya	Polytechnic University of Catalonia	Campus Nord, Calle Jordi Girona, 1-3, 08034 Barcelona, Spain	1 April 2002
Universitat Pompeu Fabra	Pompeu University	Fabra Mercè building, Plaça de la Mercè, 10-12, 08002 Barcelona, Spain	23 September 2015
Universität Potsdam	University of Potsdam	Am Neuen Palais 10, House 9, 14469 Potsdam, Germany	1 April 2002
Universität Regensburg	University of Regensburg	Universitätsstraße 31, 93053 Regensburg, Germany	29 July 2013
Universität Rostock	University of Rostock	18051 Rostock, Germany	9 January 2014
Universität Stuttgart	University of Stuttgart	Postfach 10 60 37, 70049 Stuttgart, Germany	22 February 2011
Universität Ulm	Ulm University	Helmholtzstraße 16, 89081 Ulm, Germany	9 January 2014
Universität Wien	University of Vienna	Universitätsring 1, 1010 Vienna, Austria	19 February 2016
Universität zu Köln	University of Cologne	Albertus-Magnus-Platz, 50923 Köln, Germany	11 October 2016
Universität Zürich	University of Zurich	Rämistrasse 71, CH-8006 Zürich, Switzerland	23 September 2015
Universitatea Alexandru Ioan Cuza	Alexandru Ioan Cuza University	Bulevardul Carol I, Nr.11, 700506, Iași, România	23 September 2015
Université Claude Bernard Lyon 1	Claude Bernard University Lyon 1	43 boulevard du 11 Novembre 1918, 69622 Villeurbanne cedex, France	11 October 2016
Université d'Angers	University of Angers	Présidence, 40, rue de Rennes - BP 73532, 49035 - Angers cedex 01, France	23 September 2015
Université d'Artois	University of Artois	9, rue du Temple, BP 10665, 62030 Arras cedex, France	23 September 2015
Université de Caen Normandie	University of Caen Normandy	Esplanade de la Paix, CS 14032, 14032 CAEN cedex 5, France	4 November 2013
Université de Lausanne	University of Lausanne	9, rue du Temple, BP 10665, 62030 Arras cedex, France	1 April 2002

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(1)	(2)	(3)	(4)
Name of prescribed body	English translation (where applicable)	Address	Date
Université François-Rabelais de Tours	François Rabelais University of Tours	Esplanade de la Paix, CS 14032, 14032 CAEN cedex 5, France	11 October 2016
Universiteit Antwerpen	The University of Antwerp	Prinsstraat 13, 2000 Antwerp, Belgium	22 March 2010
Universiteit Gent	Ghent University	Campus Ufo, University Forum, Sint-Pietersnieuwstraat 33, B-9000 Ghent, Belgium	1 April 2002
Universiteit Hasselt	University of Hasselt	Martelarenlaan 42, 3500 Hasselt, Belgium	26 January 2012
Universiteit Maastricht	Maastricht University	Minderbroedersberg 4-6, 6211 LK Maastricht, Netherlands (P.O. Box 616 6200 MD)	11 October 2016
Universiteit Stellenbosch	Stellenbosch University	Private Bag X1, Matieland, 7602, South Africa	11 April 2017
Universiteit Utrecht	Utrecht University	P.O. Box 80125, 3508 TC Utrecht, Netherlands	1 April 2002
Universiteit Amsterdam	van University of Amsterdam	P.O. Box 19268, 1000 GG Amsterdam, Netherlands	9 January 2014
Universiteit Pretoria	van University of Pretoria	Private bag X20, Hatfield 0028, South Africa	4 November 2013
Universitetet i Bergen	University of Bergen	P.O. Box 7800, 5020 Bergen, Norway	1 April 2002
Universitetet i Oslo	University of Oslo	P.O. Box 1072, Blindern, 0316 Oslo, Norway	22 March 2010
Universitetssykehuset Nord-Norge	University Hospital of North Norway	P.O. Box 100, 9038 Tromsø, Norway	11 October 2016
University of Alberta		116 Street and 85 Avenue, Edmonton, Alberta T6G 2R3, Canada	1 April 2002
University of Arkansas		Fayetteville, AR 72701, USA	20 May 2013
University of British Columbia		2329 West Mall, Vancouver, BC, Canada V6T 1Z4	1 April 2002
University of California, Berkeley		Berkeley, CA 94720-1234, USA	1 April 2002
University of California, Davis		1 Shields Ave, Davis, CA 95616, USA	1 April 2002
University of Cape Town		Private Bag X3, Rondebosch 7701, South Africa	23 September 2015

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<i>Name of prescribed body</i>	<i>English translation (where applicable)</i>	<i>Address</i>	<i>Date</i>
University of Connecticut		Storrs, CT 06269, USA	11 October 2016
University of Florida		Gainesville, FL 32611, USA	1 April 2002
University of Georgia		Administration Building, Athens, GA 30602-1671, USA	20 May 2013
University of Guelph		50 Stone Road East, Guelph, Ontario, Canada, N1G 2W1	1 April 2002
University of Houston		Houston, Texas 77204, USA	1 April 2002
University of Kentucky		Lexington, Kentucky 40506, USA	20 May 2013
University of Louisville		Louisville, KY 40292, USA	9 January 2014
University of Manitoba		Winnipeg, Manitoba, Canada R3T 2N2	1 April 2002
University of Massachusetts Medical School		55 Lake Avenue North, Worcester, Massachusetts 01655, USA	20 May 2013
University of Memphis		Memphis, TN 38152, USA	22 March 2010
University of Michigan		500 S. State Street, Ann Arbor, MI 48109 USA	1 April 2002
University of Minnesota, Twin Cities		3 Morrill Hall, 100 Church St. S.E., Minneapolis MN 55455, USA	1 April 2002
University of Missouri		Columbia, MO 65211, USA	1 April 2002
University of Nebraska–Lincoln		1400 R Street, Lincoln, NE 68588, USA	4 November 2013
University of New England		Armidale, NSW 2351, Australia	1 April 2002
University of New South Wales		Sydney, NSW 2052, Australia	1 April 2002
University of North Carolina at Chapel Hill		South Building, CB #9100, Chapel Hill, NC 27599, USA	21 October 2015
University of Pennsylvania		Philadelphia, PA 19104, USA	1 April 2002
University of Queensland		Brisbane, QLD 4072, Australia	1 April 2002
University of South Carolina		Columbia, SC 29208-0001, USA	4 March 2016

**Changes to legislation:** There are currently no known outstanding effects for the The Research and Development (Qualifying Bodies) (Tax) Order 2018. (See end of Document for details)

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Name of prescribed body</i>	<i>English translation (where applicable)</i>	<i>Address</i>	<i>Date</i>
University of South Florida		4202 E. Fowler Avenue, Tampa, FL 33620, USA	18 August 2014
University of Southern California		3500 South Figueroa Street, UGB 210, Los Angeles, CA 90089-8015, USA	11 October 2016
University of Sydney		Camperdown, NSW 2006, Australia	1 April 2002
University of Technology Sydney		PO Box 123, Broadway NSW 2007, Australia	1 April 2002
University of Tennessee		Knoxville, Tennessee 37996, USA	1 April 2002
University of Texas at Austin		Main Building (MAI), 110 Inner Campus Drive, Austin, TX 78705, USA	1 April 2002
University of Tulsa		800 South Tucker Drive, Tulsa, Oklahoma 74104, USA	1 April 2002
University of Washington		280 Gerberding Hall, Box 351248, Seattle, WA 98195, USA	5 April 2017
University of Waterloo		200 University Avenue West, Waterloo, Ontario, N2L 3G1, Canada	19 February 2016
University of Western Australia		35 Stirling Highway, Perth WA 6009, Australia	1 October 2015
University of Wisconsin, Madison		Madison, Wisconsin, WI 53706, USA	1 April 2002
Univerzita Karlova	Charles University	Ovocný trh 5, Prague 1, 116 36, Czech Republic	12 October 2010
Uniwersytet Medyczny w Łodzi	Medical University of Lodz	Pl. Hallera 1, 90-647 Lodz, Poland	12 October 2010
Uppsala universitet	Uppsala University	P.O. Box 256, SE-751 05 Uppsala, Sweden	22 March 2010
Vinnitsa National Medical University		56, Pirogova Str., Vinnitsya, Ukraine	12 October 2010
Virginia Polytechnic Institute and State University		800 Washington Street, SW, Suite 150, Blacksburg, VA 24061, USA	1 April 2002
Wageningen University and Research		PB 9101, 6700 HB Wageningen, Netherlands	9 January 2014

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(1)	(2)	(3)	(4)
Name of prescribed body	English translation (where applicable)	Address	Date
Waikato District Health Board		Pembroke Street, Hamilton West, Hamilton 3204, New Zealand	1 January 2016
Wake Forest University		Winston-Salem, NC 27109, USA	11 July 2012
Washington University in St Louis		1 Brookings Drive, St Louis MO 63130, USA	22 March 2010
Western University of Health Sciences		Bursar's Office, 309 East Second Street, Pomona, CA 91766-1854, USA	11 October 2016
Westfälische Wilhelms-Universität Münster	University of Muenster	Schlossplatz 2, 48149 Münster, Germany	1 April 2002
Wichita State University		1845 Fairmount St. Wichita, Kansas 67260, USA	17 May 2011
Yale University		New Haven, CT 06520, USA	22 March 2010
Αριστοτέλειο Πανεπιστήμιο Θεσσαλονίκης	Aristotle University of Thessaloniki	Egnatia Street Thessaloniki, Greece	1 April 2002
Εθνικό Μετσόβιο Πολυτεχνείο	National Technical University of Athens	Zografou Campus, 9, Iroon Polytechniou str, 15780 Zografou, Greece	22 February 2011
Εθνικόν και Καποδιστριακόν Πανεπιστήμιον Αθηνών	National and Kapodistrian University of Athens	National and Kapodistrian University of Athens, Zografou, Athens, Greece	21 August 2014
Ινστιτούτου Πληροφορικής	Institute of Computer Science	Foundation for Research and Technology - Hellas (FORTH) Institute of Computer Science, 100 N. Plastira, Vassilika Vouton, GR-700 13 Heraklion, Crete, Greece	1 April 2002
Πανεπιστήμιο Κρήτης	The University of Crete	Rectors Office, University of Crete, Gallos University Campus, Rethymnon, Crete, GR-74100, Greece	21 August 2014
Πανεπιστήμιο Πατρών	University of Patras	26504 Rio Achaia, Patras, Greece	21 August 2014
Қазақстан-Британ техникалық университеті	Kazakh-British Technical University	Tole bi st. 59, 050000, Almaty City, Republic of Kazakhstan	1 April 2002
FI	FI	FI	FI



(1)	(2)	(3)	(4)
Name of prescribed body	English translation (where applicable)	Address	Date
...	...	...	...
אוניברסיטת תל-אביב	Tel Aviv University	The Carter Building, Room 108, Ramat Aviv, 69978, Israel	26 February 2016
אוניברסיטת בן-גוריון בנגב	Ben-Gurion University of the Negev	PO Box 653, Beer-Sheva, 8410501, Israel	26 February 2016
מכון טכנולוגי לישראל	Ben-Gurion University of the Negev	Technion- Israel Institute of Technology, Technion City - Haifa, 3200003, Israel	23 September 2015
جامعة الملك عبد العزيز	King Abdulaziz University	P.O. Box 80200, Jeddah 21589, Saudi Arabia	7 November 2011
جامعة حلوان	Helwan University	Al Sikka Al Hadid Al Gharbeya, Al Masaken Al Iqtisadeyah, Qism Helwan, Cairo Governorate, Egypt	23 September 2015
부산대학교	Pusan National University	2, Busandaehak-ro 63beon-gil, Geumjeong-gu, Busan, 46241, Republic of Korea	26 July 2011
中国农业大学	China Agricultural University	17 Qinghua E Rd, Haidian Qu, Beijing Shi, China, 100083	4 November 2013
南京农业大学	Nanjing Agricultural University	China, Jiangsu Sheng, Nanjing Shi, Xuanwu Qu: 210014	4 November 2013

**F1** Words in Sch. omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of The Research and Development (Qualifying Bodies) (Tax) (Amendment and Further Prescribed Bodies) Order 2022 (S.I. 2022/690), arts. 1(1), 2

## 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 Parts 3 and 13 of the Corporation Tax Act 2009. 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

**Changes to legislation:** *There are currently no known outstanding effects for the The Research and Development (Qualifying Bodies) (Tax) Order 2018. (See end of Document for details)*

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 bodies listed in the Schedule are qualifying bodies for the purpose of Parts 3 and 13 of the Corporation Tax Act 2009 so that the appropriate tax credit or 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 2012 ([S.I. 2012/286](#)) is revoked.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

**Changes to legislation:**

There are currently no known outstanding effects for the The Research and Development (Qualifying Bodies) (Tax) Order 2018.