

EXEMPTION OF VAT DECLARATION

CERN is an intergovernmental Organization established under international law by virtue of its founding Convention dated 1 July 1953 as amended on 17 January 1971. The Organization is funded by 20 Member States and is not profit making. Its statutory mission is to provide for collaboration in fundamental research in particle physics and in research essentially related thereto.

The Organization has its seat in Geneva, Switzerland, but its site extends on both sides of the Franco-Swiss border.

CERN enjoys, both in Switzerland and in France, the privileges and immunities commonly granted to intergovernmental Organizations pursuant to international law. Thus CERN is exempted from Value Added Tax (VAT) in both Host States.

In Switzerland, CERN's VAT exemption is based on article 8.1 of its Host State Agreement between the Swiss Federation and CERN dated 11 June 1955 and implemented by the "Ordonnance sur le dégrèvement de la taxe sur la valeur ajoutée pour les organisations internationales et la diplomatie" dated 14 December 1994.

In France, CERN's VAT exemption results from article IX.3 of the Host State Agreement between France and CERN dated 13 September 1965 as amended 16 June 1972. Supplies of goods and services originating from the European Union are exempted from VAT according to article 15.10 of the Sixth Council Directive on the harmonisation of VAT legislation in Community Member States dated 17 May 1977.



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