

THE MINISTRY OF FINANCE

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Directorate-General for Research and Innovation

European Commission

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DECLARATION of ELI-ERIC Consortium recognition as an international organisation for the purposes of exemption from indirect taxation

The Ministry of Finance of the Czech Republic, under Article 5(1)(d) of Council Regulation (EC) No 723/2009 dated 25 June 2009 on the Community legal framework for the European Research Infrastructure Consortium (ERIC), in conjunction with Article 47 of Council Directive 2008/118/EC dated 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

r e c o g n i s e s

The European Research Infrastructure Consortium ELI-ERIC as an international organisation within the meaning of Article 143(g) and Article 151(1)(b) of Council Directive 2006/112/EC dated 28 November 2006 on a common system of value added tax, and as an international organisation within the meaning of Article 12(1)(b) of Council Directive 2008/118/EC dated 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC.

Transposition of relevant provisions of Directives of the European Communities into the legal order of the Czech Republic was implemented through provisions of Section 68(8) and (9), Section 80 of Act No 235/2004 Coll. on value added tax, as amended, and provisions of Section 11(1)(e) and Section 15 of Act No 353/2003 Coll. on excise duties, as amended. Tax exemption, or tax reimbursement, under these provisions, will apply to ELI-ERIC Consortium.

The effects of the recognition of ELI-ERIC Consortium as an international organisation for the purpose of value added tax exemption and the exemption from excise duty, pursuant to the provisions cited above, is limited in time to the period in which ELI-ERIC Consortium will be established in the territory of the Czech Republic within the meaning of Article 8(1) of Council Regulation (EC) No 723/2009 dated 25 June 2009 on the Community legal framework for the European Research Infrastructure Consortium (ERIC) and in accordance with ELI-ERIC Consortium Statute.

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and Head of Unit 3902