

# CERN – EUROPEAN ORGANIZATION FOR NUCLEAR RESEARCH

## VAT and Invoicing

### 1. VAT EXEMPTION

The European Organization for Nuclear Research (CERN) is an intergovernmental organisation that enjoys privileges and immunities in its Host States (Switzerland and France), its other Member States and its Associate Member States.

In particular, CERN is exempted from value added tax (VAT) on goods and services purchased or used by CERN in the course of its official activities. This exemption is applied either at source or by means of reimbursement by the country concerned. Specific conditions or restrictions may be introduced by the countries.

In Switzerland, CERN's VAT exemption is based on its Headquarters Agreement with the Swiss Federal Council of 11 June 1955 and the *Ordonnance fédérale régissant la taxe sur la valeur ajoutée (OTVA)* of 27 November 2009. Switzerland has granted CERN exemption at source.

In France, CERN's VAT exemption derives from its Status Agreement with the French Government of 16 June 1972. France has opted for exemption by reimbursement of any VAT payable in France.

In its other Member States, CERN's VAT exemption derives from the 2004 Protocol on Privileges and Immunities.

In its Associate Member States, CERN's VAT exemption derives either from its Association Agreement with the State concerned or from the Protocol on Privileges and Immunities if the State is party to it.

### 2. INVOICING INSTRUCTIONS

In view of the above, contractors shall draw up their invoices in accordance with the instructions below.

#### 2.1 Reference number

All invoices shall indicate the reference number of the contract/order.

#### 2.2 VAT

##### 2.2.1 Supplies

<b>Delivery to CERN Prévessin site (F) Goods reception (F)</b>	<b>Delivery to CERN Meyrin site (F/CH) Goods reception (CH)</b>
<p><b>Origin: France</b></p> <p>Invoices shall be:</p> <ol style="list-style-type: none"> <li>1. issued by the holder of a French VAT identification number;</li> <li>2. drawn up inclusive of French VAT, indicated in EUR.</li> </ol>	<p><b>Origin: Switzerland</b></p> <p>Invoices shall be issued by the holder of a Swiss VAT identification number, and:</p> <ul style="list-style-type: none"> <li>• For amounts over 100 CHF (including tax): <ol style="list-style-type: none"> <li>1. be drawn up exclusive of VAT;</li> <li>2. indicate “<i>Exonération TVA selon art. 144 OTVA</i>” (VAT exemption pursuant to Art. 144 of the OTVA).</li> </ol> <p>Contractors shall complete Form A/OI<sup>1</sup> supplied by CERN.</p> </li> <li>• For amounts under 100 CHF (including tax), invoices shall be drawn up inclusive of Swiss VAT, indicated in CHF.</li> </ul>
<p><b>Origin: Any country other than France</b></p> <p>Invoices shall be drawn up exclusive of VAT.</p> <p><b><u>Contractors established in the EU</u></b> (other than France):</p> <p>Invoices shall indicate the contractor’s intra-community VAT number.</p> <p>Pursuant to Article 151 of European Council Directive 2006/112/EC on the common system of value added tax and Article 13 of European Council Directive 2008/118/EC, Form 151 may be completed in consultation with CERN.<sup>2</sup> If the conditions are met, CERN will complete Form 151 and send it to the French customs authorities for approval in order to qualify for exemption.</p> <p><b><u>Non-EU contractors:</u></b></p> <p>Invoices shall be drawn up exclusive of VAT, pursuant to the export law in force in the country from which the supplies originated.<sup>3</sup></p>	<p><b>Origin: Any country other than Switzerland</b></p> <p>Invoices shall be drawn up exclusive of VAT, pursuant to the export law in force in the country from which the supplies originated.</p>

<sup>1</sup> Form A/OI proves CERN’s VAT exemption status vis-à-vis the Swiss tax authorities. It is valid for five years from the date of issue. For suppliers registered on the CERN suppliers database the form will be uploaded to their profile, otherwise it may be requested from the Procurement Officer or CERN Procurement Service ([procurement.service@cern.ch](mailto:procurement.service@cern.ch)).

<sup>2</sup> Contact CERN: [shipping-import@cern.ch](mailto:shipping-import@cern.ch).

<sup>3</sup> These supplies must be exported by the supplier to the destination indicated on the order. The export declaration stamped by the customs office when the order leaves the country is used to prove VAT exemption status in the country of origin. Contractors should send a copy of the invoice and the shipping paperwork to the CERN Import Service (SMB-SSL-LS) before dispatch. E-mail: [shipping-import@cern.ch](mailto:shipping-import@cern.ch).

## 2.2.2 Building work on the CERN site

All building work on the CERN site shall be invoiced in line with the instructions in paragraph 2.2.3 below.

## 2.2.3 Services

The CERN Meyrin site is located partly on French and partly on Swiss soil. The service-delivery location shall be determined pursuant to the contract and the applicable law and is the sole liability of the contractor.

### A. Services delivered on the CERN site (F/CH)

Services delivered in France	Services delivered in Switzerland
<p>Invoices shall:</p> <p>be drawn up inclusive of French VAT, indicated in EUR. In addition:</p> <p><b>A. Contractors established in the EU:</b></p> <p>Contractors shall indicate their French VAT identification number or obtain a French VAT identification number using their intra-community VAT number.</p> <p><b>B. Contractors established outside the EU:</b></p> <p>Contractors shall invoice through a tax representative based in France and indicate that representative's French VAT identification number.</p>	<p>Invoices shall:</p> <ul style="list-style-type: none"> <li>• For amounts over 100 CHF (including tax):               <ol style="list-style-type: none"> <li>1. be drawn up exclusive of VAT;</li> <li>2. indicate "<i>Exonération TVA selon art. 144 OTVA</i>" (VAT exemption pursuant to Art. 144 of the OTVA).</li> </ol> <p style="text-align: center;">Contractors shall complete Form A/OI<sup>4</sup> supplied by CERN.</p> </li> <li>• For amounts under 100 CHF (including tax), invoices shall be drawn up inclusive of Swiss VAT, indicated in CHF.</li> </ul> <p><b>A. Contractors established in Switzerland:</b></p> <p>Contractors shall indicate their Swiss VAT identification number.</p> <p><b>B. Contractors established outside Switzerland:</b></p> <p>Contractors shall invoice through a tax representative based in Switzerland (who will receive Form A/OI from CERN) and indicate that representative's Swiss VAT identification number.</p>

<sup>4</sup> Form A/OI proves CERN's VAT exemption status vis-à-vis the Swiss tax authorities. It is valid for five years from the date of issue. It should be requested from the CERN Procurement Service ([procurement.service@cern.ch](mailto:procurement.service@cern.ch)).

## **B. Services delivered elsewhere than on the CERN site**

Invoices shall be drawn up including the VAT rate in force in the country in which the services are delivered. However, if the country operates a system of VAT exemption at source,<sup>5</sup> invoices shall be drawn up exclusive of VAT.

### **3 CONTRACTOR'S LIABILITY**

It shall be the contractor's sole responsibility to determine the VAT applicable to the supplies/services in accordance with all applicable rules. The contractor shall hold CERN free and harmless with regard to any claims and indemnify it for any damages arising in relation thereto.

### **4 FURTHER INFORMATION**

Contractors are invited to address any questions regarding VAT to the relevant authorities.

As indicated in paragraph 2.2.3, the CERN site is located partly on French and partly on Swiss soil. Two goods reception points are therefore in operation: one in France and one in Switzerland. Contractors shall abide by the destination indicated on the order.

If goods are delivered to CERN from a country other than that of the contractor with whom the order was placed, the contractor should contact CERN before the order is dispatched to make sure that the VAT exemption conditions are met (e.g. a contractor established in Switzerland delivering goods to the European Union, or a contractor established in Switzerland or the EU arranging for a delivery direct from a third country).

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<sup>5</sup> The following countries operate a system of VAT exemption at source (as at June 2019): Bulgaria, Finland, Greece, Italy, Portugal, Romania and Switzerland.