



Introduction to the Workshop topics

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Workshop on implementation of ERICs and VAT issues
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Why a workshop on implementation?

(and specifically why on VAT issues?)

ESFRI proposed the ERIC regulation to achieve:

- A common and flexible “legal dress” for the EU RIs
- Allowing advantages as for Intergovernmental Entities (IgE)
- Ensuring visibility and sustainability by States and the EU
- But easier to set-up than the IgE

The IgE have these advantages:

- Visibility and legal frame at Government’s level
- Own legal frame (defined by Statutes-Site Agreements)
- Tax exemptions and independent procurement rules
- Staff flexibility, international attractiveness and mobility
- Stable sustainability based on binding pacts

Can the ERICs reach these targets?



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What is granted by the ERIC REG?

Only part of the targets, due to limits of the UE framework:

- Tax exemptions (limited to VAT and Excises)...when allowed
- Most extensive legal frame (but only of the Host State ?)
- Independent procurement rules
- Visibility (but within single Ministries)
- Sustainability (but only softer commitments)
- Additional: Possible transfer of specific rights and obligations of Members to an RE

What has been excluded (to be partly retrieved ? How?):

- Readily applicable tax exemptions (extension to local ones?)
- Specific and stable legal frame across Europe
- Coherent staff contractual flexibility and mobility

Which bottlenecks experienced and how can we improve?

Your responses are our "data base".....

Today's Program

- Implementation of the recognition (as an international Entity?) What legal constraints ERICs meet when setting up activities in the Seat Host and in different EU Countries? (any risk of being framed in rigid dressing?, what about registrations? And can they get national + ESIF funding?)
- Implementation of Tax Exemptions: is it straightforward? Both for the ERIC and the Members?
- What about Procurement and in-kind contributions?
- Do we have a common (standard) approach to manage and inform about the values we use, produce and exchange? Do the EU and Governments understand the value of supporting us?

And ways forward: guidelines or more EU in the frame?



General list of topics (for updated guidelines?)

Topic	General aspects	Operational Aspects	Financial and Fiscal aspects	Human resources policies & framework	Administrative and Audit aspects
1	legal personality and legal capacity	Definition of Representing Entities	procedures of tax exemptions	independent selection of the staff	reference to international accounting and audit standards
2	Authorities dealing with the ERIC	support to the increase of collaborations	tax exemptions to national and structural funded projects	provisions for the attraction and retention of high level personnel	references and procedures for applying independent Procurement Rules
3	independence from some specific national laws	availability/transfer of the local/national facilities	tax reference authorities	unrestricted secondment from/to national and international research institutions	audit procedures as related to the EU
4			other potential Members and Contributing Partners	Possible tax breaks for high quality experts and researchers	Accounting and valuation standards (references) for the in-kind contributions
5			Access for funding on National and Structural projects		Procedures related to the VAT / Excises exemption control
6			Tax qualification of in-kind contributes		





Thank you

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