

# CERN-EUROPEAN ORGANISATION FOR NUCLEAR RESEARCH

## VAT and Invoicing

### 1. VAT EXEMPTION

CERN is exempted from Value Added Tax (VAT) in its two Host States, Switzerland and France. In Switzerland, CERN's VAT exemption is based on Article 8.1 of its Host State Agreement with the Swiss Federation dated 11 June 1955 and implemented by the Swiss "L'ordonnance fédérale régissant la taxe sur la valeur ajoutée (OTVA)" dated 27 November 2009 (Art. 143 al.2 OTVA). Switzerland has granted CERN an exemption "*ab initio*" ("à la source").

In France, CERN's VAT exemption results from Article IX.3 of its Host State Agreement with France, dated 13 September 1965 as amended 16 June 1972. France has opted for an exemption by reimbursement of any VAT payable in France.

### 2. INVOICING INSTRUCTIONS

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

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

#### 2.1 Supplies

<b>Delivery: CERN- Prévessin site Goods reception (F)</b>	<b>Delivery: CERN-Meyrin site Goods reception (F/CH)</b>
<b>Origin: any country other than France:</b> <u>Invoices shall be drawn up exclusive of VAT.</u> Supplies originating from the European Union are exempted from VAT according to Article 151 of the EU-Directive on VAT <sup>1</sup> . <u>Document to be requested from CERN<sup>2</sup>:</u> Certificate 151.	<b>Origin: any country other than Switzerland:</b> <u>Invoices shall be drawn up exclusive of VAT.</u>
<b>Origin: France:</b> <u>Invoices shall be drawn up inclusive of French VAT</u> in euro and issued through the holder of an EU VAT number. Invoices shall state the French VAT identification code.	<b>Origin: Switzerland:</b> Invoices shall mention " <b>Exonération TVA selon Art. 144 OTVA</b> " and <u>be drawn up exclusive of VAT</u> and issued through the holder of a Swiss VAT number <sup>3</sup> . <u>Document to be requested from CERN<sup>4</sup>:</u> Form A/OI <b>Exception:</b> Invoices for an amount of less than <b>100 Swiss francs (TTC)</b> shall <u>be drawn up inclusive of Swiss VAT</u> , indicated in Swiss francs and issued through the holder of a Swiss VAT number.

<sup>1</sup> Article 151 of the Directive 2006/112/EC and article 13 of the Directive 2008/118/EC.

<sup>2</sup> Please contact CERN's Import Service GS-IS-LS; Phone +41 22 767 3701; Fax: - 767 8540; [Loredana.Zeni.Toberer@cern.ch](mailto:Loredana.Zeni.Toberer@cern.ch) ; The certificate "151" justifies CERN's exoneration of VAT with regard to the national tax authorities of the supplier.

<sup>3</sup> Establishment of the contractor or his Swiss fiscal representative as the case may be.

<sup>4</sup> Please contact CERN's Procurement Service FP-PI (commercial officer); Form A/OI justifies CERN's exoneration of VAT with regard to the Swiss tax authorities. This document is valid for five years.

## 2.2 Services

As regards the provision and invoicing of services the contractor's attention is drawn to the fact that the CERN Meyrin site is located partly on French and partly on Swiss territory.

Wherever French VAT is payable by the contractor for services provided to CERN invoices shall be drawn up inclusive of French VAT indicated in euro and issued through the holder of a EU VAT number. Invoices shall state the French VAT identification code.

Wherever Swiss VAT is payable by the contractor for services provided to CERN invoices shall mention **“Exonération TVA selon art. 144 OTVA”** and be drawn up exclusive of Swiss VAT and issued through the holder of a Swiss VAT number. Document to be requested from CERN: Form A/OI.

**Exception:** Where Swiss VAT is payable invoices for an amount of less than **100 Swiss francs** (TTC) shall be drawn up inclusive of Swiss VAT, indicated in Swiss francs and issued through the holder of a Swiss VAT number.

## 3. CONTRACTOR'S LIABILITY

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

## 4. FURTHER GUIDANCE FOR NON-FRENCH FIRMS

For any questions related to VAT payable by non-French firms working on the French part of CERN's site, please contact: “Centre des Impôts, Représentation fiscale, 11 Rue Ampère, BP 619, F-01206 Bellegarde ; Tel : 00 33 (0)4 50 56 69 72 – Fax : 00 33 (0)4 50 56 69 80”.