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HM Customs and Excise
Business Services and Taxes

David Wilkinson – Finance Division
Particle Physics & Astronomy Research Council
Polaris House North Star Avenue
Swindon Wiltshire
SN2 1SZ

Your ref:

Our ref: PJB/LBG

1 October, 2002

Dear David,

**PARTICLE PHYSICS & ASTRONOMY RESEARCH COUNCIL
REGISTRATION: 618 3673 25**

I refer to your letter dated 13 September in which you seek confirmation that all the UK Research Councils established for the purposes of the Science and Technology Act 1965 can be treated as an approved charitable or philanthropic organisation, for the purposes the VAT (Imported Goods) Relief Order 1984.

My original ruling given in letters dated 24 July 2002 and 11 September 2002, was given in the context of relief of tax on the importation of scientific instruments donated by non-EU collaborators under the provisions of SI 1984/746, Schedule 2, Group 6, item 3. Provided such imported donated instruments are to not to be used for commercial purposes but will be used by the Research Councils for research which ultimately ends up in the public domain, I am advised that such research would also be considered to be of a philanthropic nature and therefore qualify for relief under item 3.

Yours sincerely,

Peter Bennett
Customs & Excise