

No. 17526

**UNITED KINGDOM OF GREAT BRITAIN
AND NORTHERN IRELAND
and
EUROPEAN ATOMIC ENERGY COMMUNITY**

**Exchange of letters constituting an agreement concerning
the privileges of the Joint European Torus (JET)
Project. Brussels, 3 May 1978**

Authentic text: English.

*Registered by the United Kingdom of Great Britain and Northern
Ireland on 31 January 1979.*

**ROYAUME-UNI DE GRANDE-BRETAGNE
ET D'IRLANDE DU NORD
et
COMMUNAUTÉ EUROPÉENNE
DE L'ÉNERGIE ATOMIQUE**

**Échange de lettres constituant un accord concernant les
privileges dont bénéficie le projet dénommé « Joint
European Torus (JET) ». Bruxelles, 3 mai 1978**

Texte authentique : anglais.

*Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
le 31 janvier 1979.*

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT¹
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE
EUROPEAN ATOMIC ENERGY COMMUNITY CONCERNING
THE PRIVILEGES OF THE JOINT EUROPEAN TORUS (JET)
PROJECT

I

*Her Majesty's Permanent Representative to the European Communities
to the Commission of the European Communities*

OFFICE OF THE UNITED KINGDOM PERMANENT REPRESENTATIVE
TO THE EUROPEAN COMMUNITIES
BRUSSELS

3 May 1978

Sir,

1. I have the honour to refer to discussions which have taken place between representatives of the Commission and the United Kingdom Government about certain privileges to be granted to the Joint European Torus (JET) which is shortly to be established by the Council of the European Communities as a Joint Undertaking under chapter V of the Treaty establishing the European Atomic Energy Community.²

2. In the light of these discussions I have the honour to propose that the Joint Undertaking shall be granted by the United Kingdom Government the following privileges:

(a) General Goods

(i) Internal Taxation

The Joint Undertaking shall be accorded a refund of Value Added Tax and all other taxes paid on the supply of goods, other than motor cars, or services which are necessary for the exercise of the official activities of the Joint Undertaking and which involve considerable quantities of goods or considerable expenditure. No refund shall be made in respect of any claim for goods or services where the value of the goods or services does not amount in the aggregate to £100 Sterling or more including all taxes.

(ii) Customs Duties

Goods, other than motor cars, whose import or export by or on behalf of the Joint Undertaking is necessary for the exercise of its official activities shall be exempt from all customs duties and charges having equivalent effect (except mere payments for services rendered), Value Added Tax and all other taxes imposed by reason of importation or exportation and from all prohibitions and restrictions, whether of an economic or fiscal nature, on imports or exports.

¹ Came into force on 1 June 1978, the date of the establishment of the Joint Undertaking, in accordance with the provisions of the said letters.

² United Nations, *Treaty Series*, vol. 298, p. 167.

(b) Motor Cars

(i) Purchase in the United Kingdom

The Joint Undertaking shall be accorded a refund of Car Tax, Value Added Tax and all other taxes paid on the purchase of new motor cars of United Kingdom manufacture which are necessary for the official activities of the Joint Undertaking.

(ii) Imports

Motor Cars whose import or export by the Joint Undertaking is necessary for the exercise of its official activities shall be exempt from all customs duties and charges having equivalent effect (except mere payments for services rendered), Value Added Tax and all other taxes imposed by reason of importation or exportation and from all prohibitions and restrictions, whether of an economic or fiscal nature, on imports and exports.

(c) Hydrocarbons

The Joint Undertaking shall be accorded a refund of the Customs Duty, Value Added Tax and all other duties or taxes included in the price of hydrocarbon oils purchased by it and necessary for the exercise of its official activities.

(d) Immigration Control Procedures

The United Kingdom Government shall accord to all staff members working for the Joint Undertaking and who are nationals of States which are directly or through organisations participating in the Joint Undertaking, other than Member States of the European Communities, as well as their spouses and dependent members of their families, the same facilities regarding entry, stay and departure as those granted under article 12(b)¹ of the Protocol on the Privileges and Immunities of the European Communities; for staff members working for the Joint Undertaking and who are nationals of other third States the United Kingdom Government shall take all appropriate measures consistent with its laws to facilitate their entry, stay and departure and that of their spouses and dependent members of their families.

(e) Claims and Refunds Procedure

The Joint Undertaking shall submit claims for refunds to the appropriate authorities, as advised by the United Kingdom Government. Claims for refunds should normally be made at three monthly intervals. No claim for purchases more than one year old shall normally be accepted.

3. If the above proposals are acceptable to the European Atomic Energy Community I have the honour to propose that this letter and your reply to that effect shall constitute an agreement between the United Kingdom Government and the European Atomic Energy Community in this matter which shall enter into force on the date of establishment of the Joint Undertaking.

4. I have the honour to renew the assurances of my highest consideration.

DONALD MAITLAND

¹ Registered with the Secretariat of the United Nations on 31 January 1984 under No. I-22691.

II

*The Commission of the European Communities to Her Majesty's
Permanent Representative to the European Communities*COMMISSION OF THE EUROPEAN COMMUNITIES
BRUSSELS

3 May 1978

Sir,

1. I have the honour to refer to your letter of 3 May 1978 which reads as follows:

[See letter I]

2. In reply, I have the honour to inform you that the foregoing proposals are acceptable to the European Atomic Energy Community, and that accordingly your letter, together with this reply, shall constitute an agreement between the European Atomic Energy Community and the United Kingdom Government in this matter which shall enter into force on the date of establishment of the Joint Undertaking.

3. I have the honour to renew the assurances of my highest consideration.

GUIDO BRUNNER