

## **Council Regulations 25 of 2002**

### **Trusts**

*Redesignated as regulations by Council on 11 July 2002*

*Oxford Business Taxation Research Centre*

*[Made by Council, 4 May 2006, amended on 20 September 2012 (Gazette, Vol. 143, p. 2)]*

1. The funding from The Hundred Group, totalling £3,987,290, together with any further donations for this purpose, shall be used to fund the creation, management, and activities of the Oxford Business Taxation Research Centre ('the Centre') in the Saïd Business School. The main object of the Centre shall be to contribute, on an independent basis, to the examination of taxation policies and policy options that affect business in the UK.
2. The Centre shall:
  - (i) establish a rigorous research base to undertake multidisciplinary research into all forms, methods and types of taxation, howsoever called, that have an impact on business, whether directly or indirectly;
  - (ii) evaluate the effects of such taxes on the business sector, the public finances, international competitiveness and the wider economy;
  - (iii) consider, in its work, the international dimension to business activity, the interaction between different tax systems and the global influences on policy formulation;
  - (iv) produce research of the highest academic standard and relevance to the policy debate;
  - (v) disseminate the results of its work through a programme of publications, seminars and conferences and through other appropriate initiatives;
  - (vi) encourage within the University (and elsewhere as appropriate) the study of taxation as it relates to business; and
  - (vii) engage in these activities through the medium of its own staff and through others as appropriate.
3. Both the capital and the income of the fund shall be applied for the purpose stated in regulation 1 above.
4. The administration of the Centre, and the application of the fund, shall be the responsibility of the School Board of the Saïd Business School, which shall itself make appropriate governance regulations for these purposes.
5. Regulations 2, 3 and 4 above may be amended by Council.