

2014 No. ***

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2014

Made - - - - - ***
Laid before the House of Commons ***
Coming into force - - - - - ***

The Treasury, in exercise of the powers conferred by section 33A(9) of the Value Added Tax Act 1994(a), makes the following Order:

Citation and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2014 and comes into force on *** 2014.

Amendments to the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001

2. The Schedule to the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001(b) is amended as set out in the Schedule to this Order.

Date _____ *Name*
Two of the Lords Commissioners of Her Majesty's Treasury
Name

(a) 1994 c. 23: section 33A was inserted by section 98 of the Finance Act 2001 (c. 9) and amended by section 118 of, and paragraphs 32 and 33 of Schedule 39 to, the Finance Act 2008 (c. 9) and S.I. 2009/403.
(b) S.I. 2001/2879, amended by 2004/1709, 2005/1993, 2008/1339, 2010/608 and 2012/2731.

SCHEDULE

Article 2

Amendments (shown in bold) made to the Schedule to the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001 (“the Schedule”) by this Order.

Column 1	Column 2	Column 3
Changes to names or addresses in the Schedule		
In Column 1, for the italic text below substitute the bold text—		
From: <i>Science Museum</i>		
To: Science Museum Group		
In Column 2, opposite the entry in Column 1 for University of the Arts London, for the italic text below substitute the bold text—		
	From: <i>Museums and Contemporary Collection and Galleries University of the Arts London Central Saint Martins London SW1B 4AP</i>	
	To: Museum and Study Collection Central Saint Martins Granary Building 1 Granary Square London N1C 4AA	
In Column 2, opposite the entry in Column 1 for National Museums and Galleries on Merseyside, in the entry for International Slavery Museum, for the italic text below substitute the bold text—		
	From: <i>Dock Traffic Office</i>	
	To: Dr Martin Luther King Jr Building	
In Column 2, opposite the entry in Column 1 for University of Aberdeen, for the italic text below substitute the bold text—		
	From: <i>Marischal Museum University of Aberdeen King's College Broad Street Aberdeen Scotland AB24 3SW</i>	

	To: King's Museum 90 High Street Aberdeen AB24 3HE	
In Column 2, also opposite the entry in Column 1 for University of Aberdeen, for the italic text below substitute the bold text—		
	From: <i>Natural Philosophy Collection</i>	
	To: Natural Philosophy Collection of Scientific Instruments	
In Column 2, opposite the entry in Column 1 for The National Museum of Wales, for the italic text below substitute the bold text—		
	From: <i>Collections Centre Nantgarw Trefford Industrial Estate Pontypridd CF15 7QT</i>	
	To: Collections Centre Heol Crochendy Parc Nantgarw Pontypridd CF15 7QT	
Deletions (shown in bold) from the Schedule		
In Columns 1, 2 and 3, omit—		
University of Strathclyde	Collins Gallery University of Strathclyde 22 Richmond Street Glasgow G1 1XQ	1st August 2004
The Greater Manchester Museum of Science and Industry	Museum of Science and Industry in Manchester Liverpool Road Castlefield Manchester M3 4FP	1st December 2001
In Columns 2 and 3, opposite the entry in Column 1 for Science Museum Group ('Science Museum Group' substituted by virtue of this Order for 'Science Museum'), omit—		
	National Coal Mining Museum for England Caphouse Colliery New Road Overton Wakefield West Yorkshire WF4 4RH	1st April 2002
In Column 2, opposite the entry in Column 1 for The National Museum of Wales, omit—		

	National Museum of Art Turner House Plymouth Road Penarth South Glamorgan CF674 3DM	
Insertions (shown in bold) to the Schedule		
In Columns 1, 2 and 3, below the entry for the UK Border Agency National Museum, insert—		
Design Museum	Design Museum 224 Kensington High Street London W8 6NQ	1st November 2011
University of Leicester	Embrace Arts Centre Fielding Johnson Building University Road Leicester LE1 7RH	[Date of Order]
Design Dundee Ltd	V & A Dundee University of Dundee Nethergate Dundee DD1 4HN	[Date of Order]
	V & A Dundee University of Abertay Dundee Kydd Building Bell Street Dundee DD1 1HG	[Date of Order]
	V & A Dundee Earl Grey Place Dundee DD1 4DF	[Date of Order]
National Coal Mining Museum for England	National Coal Mining Museum for England Caphouse Colliery New Road Overton Wakefield West Yorkshire WF4 4RH	1st April 2002
In Columns 2 and 3, opposite the entry in Column 1 for Victoria and Albert Museum, below the entry for Bethnal Green Museum of Childhood, Cambridge Heath Road, London E2 9PA, insert—		
	Victoria and Albert Museum Blythe House 23 Blythe Road Hammersmith London W14 0QX	[Date of Order]
In Columns 2 and 3, opposite the entry in Column 1 for University of Cambridge, below the entry for Museum of Archaeology and Anthropology, Downing Street, Cambridge CB2 3DZ, insert—		
	Kettle's Yard Castle Street Cambridge CB3 0AQ	[Date of Order]

In Columns 2 and 3, opposite the entry in Column 1 for University of Aberdeen, below the entry for Zoology Museum, University of Aberdeen Zoology Building, Tillydrone Avenue, Aberdeen, Scotland AB24 2TZ, insert—

**Special Collections Centre
The Sir Duncan Rice Library
Bedford Road
Aberdeen AB23 3AA**

5th December 2011

In Columns 2 and 3, opposite the entry in Column 1 for Science Museum Group ('Science Museum Group' substituted by virtue of this Order for 'Science Museum'), below the entry for Locomotion, The National Railway Museum at Shildon, Shildon, County Durham DL4 1PQ, insert—

**Museum of Science and Industry in
Manchester
Liverpool Road
Castlefield
Manchester M3 4FP**

1st December 2001

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on *** 2014, amends the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001 S.I.2001/2879 (“the 2001 Order”). The 2001 Order specifies the bodies that are entitled under section 33A of the Value Added Tax Act 1994 (c. 23) (“the Act”) to claim a refund of the VAT incurred by them that is attributable to the provision of free admission to specified museums and galleries which they operate.

Article 2 of this Order provides for amendments to be made to the Schedule to the 2001 Order (“the 2001 Schedule”) as set out in the Schedule to this Order.

The amendments made by this Order to the 2001 Schedule include: deleting two bodies and four specified museums in total; inserting three additional bodies and their respective specified museums, as well as four additional specified museums in respect of bodies already contained in the 2001 Schedule (including re-inserting one of those specified museums by virtue of the fact that it is now operated by a different body); re-inserting another of those specified museums as its own relevant body and specified museum; and minor textual amendments to reflect changes in titles or addresses of bodies and specified museums or galleries.

The 2001 Schedule specifies dates which are the earliest respective dates that a supply can have been made, or importation can have taken place, for the VAT on that supply or importation to be the subject of a valid claim for a refund. The specified dates for four of the museums and galleries added to the 2001 Schedule by this Order are prior to the date on which this Order was made. This means that claims for refunds will be permitted in respect of VAT incurred before the date on which this Order was made, laid and came into force. The authority for this is in section 33A(1)(c) and (9) of the Act.

A Tax Information and Impact Note covering this instrument will be published alongside the draft Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2014 and will be available on the HMRC website at <http://www.hmrc.gsi.gov.uk/thelibrary/tiins.htm>.