

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>.