STATUTORY INSTRUMENTS

# 2017 No. 905

# VALUE ADDED TAX

## The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2017

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| *Made - - - -* | *11th September 2017* |
| *Laid before the House of Commons* | *12th September 2017* |
| *Coming into force - -* | *1st November 2017* |

The Treasury, in exercise of the powers conferred by section 33A(9) of the Value Added Tax Act 1994(**a**), make 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 2017 and comes into force on 1st November 2017.

**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 follows.

**3.**—(1) In Column 2, opposite the entry in Column 1 for University of Edinburgh, below the text "Talbot Rice Gallery The University of Edinburgh Old College South Bridge Edinburgh EH8 9YL", insert—

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| "St Cecilia's Hall<br>Niddry Street<br>Cowgate<br>Edinburgh EH1 1NQ" |

(2) In Column 3, opposite the entry for St Cecilia's Hall in Column 2 inserted by article 3(1), insert "1st October 2014".

**4.**—(1) In Column 2, opposite the entry in Column 1 for University of Glasgow, below the text "Zoology Museum Graham Kerr Building University of Glasgow University Avenue Glasgow G12 8QQ", insert—

(**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).
(**b**) S.I. 2001/2879, amended by 2004/1709, 2005/1993, 2008/1339, 2010/608, 2012/2731, 2014/2858 and 2016/235.

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| "The Hunterian Collections<br>Study Centre<br>Kelvin Hall<br>1431-1451 Argyle Street<br>Glasgow G3 8AW" |

(2) In Column 3, opposite the entry for The Hunterian Collections Study Centre in Column 2 inserted by article 4(1), insert "1st August 2014".

**5.**—(1) At the end of the Schedule, below the entry for Teeside University, insert—

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| "Athelstan Museum | Athelstan Museum<br>Town Hall<br>Cross Hayes<br>Malmesbury<br>Wiltshire SN16 9BZ | 2nd November 2013 |
| | Athelstan Museum<br>The Moravian Church<br>Oxford Street<br>Malmesbury<br>Wiltshire SN16 9AX | 2nd November 2013 |
| Burns House Museum | Burns House Museum<br>Castle Street<br>Mauchline<br>Kilmarnock KA5 5BZ<br>(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events) | 1st June 2017 |
| Callendar House | Callendar House<br>Callendar Park<br>Falkirk FK1 1YR | 2nd November 2013 |
| Cumbernauld Museum | Cumbernauld Museum<br>Cumbernauld Library<br>8 Allander Walk<br>Cumbernauld G67 1EE<br>(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events) | 1st June 2017 |
| Dean Castle | Dean Castle<br>Dean Road<br>Kilmarnock KA3 1XB | 1st June 2017 |
| Dick Institute | Dick Institute<br>Elmbank Avenue<br>Kilmarnock KA1 3BU<br>(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events) | 1st June 2017 |
| Elgin Museum | Elgin Museum<br>1 High Street | 1st June 2017 |

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|---|---|---|
| | Elgin IV36 2HL | |
| The Fergusson Gallery | The Fergusson Gallery<br>Marshall Place<br>Perth PA2 8NS | 1st June 2017 |
| Glasgow Women's Library | Glasgow Women's Library<br>23 Landressy Street<br>Glasgow G40 1BP<br>(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events) | 1st June 2017 |
| Kilsyth Heritage | Kilsyth Heritage<br>Kilsyth Library<br>Burngreen<br>Kilsyth G65 0HT<br>(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events) | 1st June 2017 |
| King's Own Royal Regiment Museum | King's Own Royal Regiment Museum<br>City Museum<br>Market Square<br>Lancaster LA1 1HT | 1st June 2017 |
| Kirkcaldy Museum and Art Gallery | Kirkcaldy Galleries<br>War Memorial Gardens<br>Kirkcaldy KY1 1YG<br>(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events) | 1st June 2017 |
| The Library and Museum of Freemasonry | The Library and Museum of Freemasonry<br>60 Great Queen Street<br>London WC2B 5AZ<br>(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events) | 1st June 2017 |
| Nantwich Museum | Nantwich Museum<br>Pillory Street<br>Nantwich<br>Cheshire<br>CW5 5BQ | 1st June 2017 |
| North Lanarkshire Heritage Centre | North Lanarkshire Heritage Centre<br>High Road<br>Motherwell ML1 3HU | 1st June 2017 |
| Perth Museum and Art Gallery | Perth Museum and Art Gallery<br>78 George Street | 1st June 2017 |

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|---|---|---|
| | Perth PH1 5LB | |
| The Pier Arts Centre | The Pier Arts Centre<br>28-36 Victoria Street<br>Stromness<br>Orkney KW16 3AA | 1st June 2017 |
| Pittencrieff House Museum | Pittencrieff House Museum<br>Pittencrieff Park<br>Dunfermline KY12 8QH | 1st June 2017 |
| The Regimental Museum of The Royal Highland Fusiliers | The Regimental Museum of The Royal Highland Fusiliers<br>518 Sauchiehall Street<br>Glasgow G2 3LW | 1st September 2014 |
| | The Regimental Museum of The Royal Highland Fusiliers<br>Kelvin Hall<br>1445 Argyle Street<br>Glasgow G3 8AW | 1st September 2014 |
| The Royal Academy of Arts | The Royal Academy of Arts<br>Burlington House<br>Piccadilly<br>London W1J 0BD | 1st January 2014 |
| Royal College of Music | The Royal College of Music Museum<br>Royal College of Music<br>Prince Consort Road<br>London SW7 2BS | 5th August 2015 |
| Shotts Heritage Centre | Shotts Heritage Centre<br>5 Behar Road<br>Shotts ML7 5EN<br>(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events) | 1st June 2017 |
| Stirling Smith Art Gallery and Museum | Stirling Smith Art Gallery and Museum<br>Dumbarton Road<br>Stirling FK8 2RQ | 2nd November 2013 |
| Stockwood Discovery Centre | Stockwood Discovery Centre<br>Stockwood Park<br>London Road<br>Luton LU1 4LX | 1st June 2017 |
| Summerlee Museum of Scottish Industrial Life | Summerlee Museum of Scottish Industrial Life<br>Heritage Way<br>Coatbridge ML5 1QD | 1st June 2017 |
| Touchstones Rochdale | Touchstones Rochdale<br>The Esplanade<br>Rochdale<br>Lancaster<br>OL16 1AQ | 2nd November 2013 |
| Towner Art Gallery | Towner Art Gallery<br>Devonshire Park | 1st June 2014 |

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|---|---|---|
| | College Road<br>Eastbourne BN21 4JJ | |
| University of Nottingham | University of Nottingham Museum<br>Nottingham Lakeside Arts<br>University Blvd<br>Nottingham NG7 2RD | 1st June 2017 |
| Wardown Park Museum | Wardown Park Museum<br>Old Bedford Road<br>Luton LU2 7HA | 1st June 2017 |
| West Highland Museum | West Highland Museum<br>Cameron Square<br>Fort William PH33 6AJ | 2nd November 2013 |
| Yorkshire Sculpture Park | Yorkshire Sculpture Park<br>West Bretton<br>Wakefield WF4 4LG<br>(in respect of the collections housed in its purpose-built buildings) | 1st June 2017" |

*David Evennett*
*Heather Wheeler*
Two of the Lords Commissioners of Her Majesty's Treasury

11th September 2017

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which comes into force on 1st November 2017, 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.

This Order amends the Schedule to the 2001 Order ("the 2001 Schedule") by inserting thirty one additional bodies and their respective specified museums and inserting an additional specified museum in respect of each of two bodies already contained in the 2001 Schedule.

The 2001 Schedule specifies dates which are the earliest respective dates that a supply can have been made, or an acquisition or importation can have taken place, for the VAT on that supply, acquisition, or importation to be the subject of a valid claim for a refund. The specified dates for 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 on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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