

2010 No. 608

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2010

| | | |
|---|---------|------------------------|
| <i>Made</i> | - - - - | <i>4th March 2010</i> |
| <i>Laid before the House of Commons</i> | | <i>5th March 2010</i> |
| <i>Coming into force</i> | - - | <i>26th March 2010</i> |

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

1. This Order may be cited as the Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2010 and comes into force on 26th March 2010.

2. The Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001(b) is amended as follows.

3. In column 2 of the Schedule, opposite the entry in column 1 for Victoria and Albert Museum omit—

- (a) “Theatre Museum: National Museum of Performing Arts Russell Street Covent Garden London WC2 7PR”; and
- (b) “Wellington Museum Apsley House 149 Piccadilly Hyde Park Corner London W1J 7NT”.

4. In column 3 of the Schedule, opposite the entries for Theatre Museum and Wellington Museum omitted by article 3(a) and (b) omit “22nd November 2001”.

5. In column 2 of the Schedule, opposite the entry in column 1 for Museum of London and below the entry in column 2 for Museum of London Archaeological Service, insert—

“Museum of London
West India Quay
Canary Wharf
London E14 4AL”.

6. In column 3 of the Schedule, opposite the entry inserted by article 5, insert “1st April 2010”.

7. In column 1 of the Schedule, for “National Museums & Galleries of Wales” substitute “The National Museum of Wales”.

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

8. In column 2 of the Schedule, opposite the entry in column 1 for the National Museums & Galleries of Wales —

- (a) for “National Museum & Gallery” substitute “National Museum Cardiff” ;
- (b) for “Roman Legionary Museum” substitute “National Roman Legion Museum” and “NP18 1AE” for “NP6 1AE”;
- (c) for “Museum of Welsh Life” substitute “St Fagans: National History Museum”;
- (d) for “Welsh Slate Museum” substitute “National Slate Museum”;
- (e) for “Big Pit, National Mining Museum of Wales” substitute “Big Pit: National Coal Museum”; and
- (f) for “Museum of the Welsh Woollen Industry” substitute “National Wool Museum”.

9. In column 2 of the Schedule, opposite the entry in column 1 for the University of Cambridge and below the entry in column 2 for The Fitzwilliam Museum Cambridge, insert—

“Museum of Archaeology and Anthropology
Downing Street
Cambridge CB2 3DZ”.

10. In column 3 of the Schedule, opposite the entry inserted by article 9, insert “15th May 2007”.

11. At the end of the Schedule, below the entry for the University of Liverpool, insert—

| | | |
|-------------------------------|---|---------------------|
| “University of Bath | Holburne Museum of Art Great Pulteney Street Bath BA2 4DB | 19th December 2008 |
| University of St Andrews | Museum of the University of St Andrews 7a The Scores St Andrews KY16 9AR | 1st August 2006 |
| | Gateway Galleries North Haugh St Andrews KY16 9ST | 1st April 2006 |
| University of the Arts London | Museum and Contemporary Collection and Galleries University of the Arts London Central Saint Martins Southampton Row London WC1B 4AP | 1st September 2008” |

Steve McCabe
Dave Watts

4th March 2010

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1 March 2010, 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) (“section 33A”), 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 Schedule”) by specifying three additional bodies entitled to claim refunds under section 33A in relation to four museums and galleries operated by them as well as specifying two additional museums of bodies already specified in the Schedule (articles 5, 9 and 11).

The Schedule now specifies dates which are the earliest respective dates on which a supply can have been made, or importation or acquisition can have taken place if the VAT on it is to be the subject of a valid claim for a refund. The specified dates for five of the six of the museums and galleries added to the Schedule by the 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 dates on which this Order was made, laid and came into force. The authority for this appears in section 33A(1)(c) and (9) (articles 10 and 11).

This Order also deletes entries relating to two museums operated by bodies specified in the Schedule in respect of which claims for refunds will no longer be made and makes minor textual amendments to reflect changes in the titles, etc. of bodies and museums already specified in the Schedule (articles 3, 7 and 8).

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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£4.00