
STATUTORY INSTRUMENTS

2004 No. 1709

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2004

<i>Made</i>	- - - -	<i>6th July 2004</i>
<i>Laid before the House of Commons</i>	- - - -	<i>6th July 2004</i>
<i>Coming into force</i>	- -	<i>1st August 2004</i>

The Treasury, in exercise of the powers conferred upon them by section 33A(9)(c) and (d) of the Value Added Tax Act 1994(1), hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2004 and comes into force on 1st August 2004.

2. The Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001(2) is amended in accordance with articles 3 to 6.

3. In column 2 of the Schedule, opposite the entry in column 1 for “Science Museum” and below the entry in column 2 for “National Coal Mining”, insert—

“Locomotion, The National Railway Museum at Shildon
Shildon
County Durham DL4 1PQ.”

4. In column 2 of the Schedule, opposite the entry in column 1 for “National Museums & Galleries of Wales” and below the entry in column 2 for “Collections Centre Nantgarw”, insert—

“National Waterfront Museum Swansea
Maritime Quarter
Victoria Road
Swansea SA1 1SN”.

5. In column 3 of the Schedule, opposite the entry inserted by article 3, insert “10th February 2003”.

(1) 1994 c. 23; section 33A was inserted by section 98 of the Finance Act 2001 (c. 9).
(2) SI 2001/2879.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

6. In column 3 of the Schedule, opposite the entry inserted by article 4, insert “18th October 2001”.

6th July 2004

Nick Anger
John Heppell
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 1st August 2004, amends the Schedule to the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001 (“the 2001 Order”) to include two new museums. The 2001 Order specifies the bodies that are entitled to claim a refund, under section 33A of the Value Added Tax Act 1994, of the VAT incurred by them that is attributable to the provision of free admission to specified museums and galleries that they operate.

Articles 3 and 4 amend column 2 of the Schedule to the 2001 Order so as to specify the two new museums. The first, operated by the Science Museum, is Locomotion, the National Railway Museum at Shildon. The other, operated by the National Museums and Galleries of Wales, is the National Waterfront Museum Swansea.

Articles 5 and 6 amend column 3 of the Schedule to the 2001 Order by specifying the dates applicable in relation to each of the two new museums. These are the earliest respective dates on which a supply, importation or acquisition can have taken place if the VAT incurred on it is to be the subject of a claim for a refund.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business, charities or voluntary bodies.