

2008 No. 1339

VALUE ADDED TAX

**The Value Added Tax (Refund of Tax to Museums and
Galleries) (Amendment) Order 2008**

<i>Made</i> - - - -	<i>21st May 2008</i>
<i>Laid before the House of Commons</i>	<i>22nd May 2008</i>
<i>Coming into force</i> - -	<i>1st July 2008</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 2008 and comes into force on 1st July 2008.

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 National Museums and Galleries on Merseyside—

- (a) in the entry relating to Liverpool Museum substitute “World Museum Liverpool” for “Liverpool Museum”;
- (b) in the entry relating to Museum of Liverpool Life substitute “Museum of Liverpool” for “Museum of Liverpool Life”;
- (c) in the entry relating to The Lady Lever Art Gallery substitute “CH62 5EQ” for “L62 4XE”;
- (d) in the entry relating to The Conservation Centre substitute “National Conservation Centre” for “The Conservation Centre”; and
- (e) in the entry relating to HM Customs & Excise National Museum substitute “HM Revenue and Customs” for “HM Customs & Excise”.

4. In column 2 of the Schedule, opposite the entry in column 1 for National Museums and Galleries on Merseyside and below the entry referred to in article 3(e), insert—

“International Slavery Museum
Dock Traffic Office
Albert Dock
Liverpool L3 4AX”.

5. In column 3 of the Schedule, opposite the entry inserted by article 4, insert “1st April 2006”.

(a) 1994 c. 23; section 33A was inserted by section 98 of the Finance Act 2001 (c. 9).
(b) S.I. 2001/2879, amended by S.I. 2004/1709, 2005/1993.

6. In column 2 of the Schedule, opposite the entry in column 1 for The Royal Air Force Museum and below the entry in column 2 for The Royal Air Force Museum Hendon, insert—

“The Royal Air Force Museum Cosford
Shifnal
Shropshire TF11 8UP”.

7. In column 3 of the Schedule, opposite the entry inserted by article 6, insert “24th August 2005”.

8. In column 2 of the Schedule, opposite the entry in column 1 for University of Oxford and below the entry in column 2 for Pitt Rivers Museum, insert—

“Museum of the History of Science
Broad Street
Oxford OX1 3AZ”.

9. In column 3 of the Schedule, opposite the entry inserted by article 8, insert “1st April 2007”.

10. At the end of the Schedule, below the entry for the University of Wales Swansea, insert—

“People’s History Museum	People’s History Museum The Pump House Bridge Street Manchester M3 3ER	9th August 2005
National Football Museum	National Football Museum Sir Tom Finney Way Deepdale Preston PR1 6PA	1st July 2005
University of Liverpool	The Victoria Gallery and Museum The Foundation Building 765 Brownlow Hill Liverpool L69 7ZX	24th October 2005”

21st May 2008

Frank Roy
Claire Ward
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 July 2008, amends the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001 (“the 2001 Order”). The 2001 Order specifies the bodies that are entitled to claim a refund, under section 33A of the Value Added Tax Act 1994 (“section 33A”), of the VAT incurred by them that is attributable to the provision of free admission to specified museums and galleries which they operate.

Article 3 makes amendments to column 2 of the Schedule to the 2001 Order in relation to five specified museums and galleries operated by National Museums and Galleries on Merseyside. Four of the amendments reflect changes of name, the other reflects a change of postcode.

Articles 4, 6 and 8 amend column 2 of the Schedule to the 2001 Order to specify three additional museums in relation to which bodies already specified in column 1 of the Schedule are entitled to claim refunds under section 33A.

Articles 5, 7 and 9 amend column 3 of the Schedule to the 2001 Order to specify the dates applicable to the museums specified by articles 4, 6 and 8. These are the earliest respective dates on which a supply, importation or acquisition can have taken place if the VAT on it is to be the subject of a claim for a refund.

Article 10 amends the Schedule to the 2001 Order to specify three additional bodies in column 1 entitled to claim refunds under section 33A in relation to three museums and galleries operated by them, specified in column 2. Column 3 specifies the date from which section 33A shall have effect in relation to the three museums and galleries.

The specified dates for all six of the museums and galleries added to column 2 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 dates on which this Order was made, laid and came into force. The authority for this retrospection appears in section 33A(1)(c) and (9).

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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