
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.