

**2024 No. 720**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax to Museums and Galleries)  
(Amendment) Order 2024**

<i>Made</i> - - - -	<i>28th May 2024</i>
<i>Laid before the House of Commons</i>	<i>29th May 2024</i>
<i>Coming into force</i> - -	<i>8th July 2024</i>

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

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2024 and comes into force on 8th July 2024.

**Amendment of 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 set out in articles 3 to 6.

**Omission of bodies**

- 3.—(1) In column 1, omit the entries for the following bodies—
- (a) Cumbernauld Museum;
  - (b) The Fergusson Gallery;
  - (c) Kilsyth Heritage;
  - (d) North Lanarkshire Heritage Centre;
  - (e) The Royal Academy of Music;
  - (f) Shotts Heritage Centre;
  - (g) Summerlee Museum of Scottish Industrial Life; and
  - (h) University of Nottingham.

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(a) 1994 c. 23. Section 33A was inserted by Section 98 of the Finance Act 2001 (c. 9) and amended by paragraph 33 of Schedule 39 to the Finance Act 2008 (c. 9) and paragraph 32 of Schedule 8 to the Taxation (Cross-Border Trade) Act 2018 (c. 22).

(b) S.I. 2001/2879, amended by S.I. 2004/1709, 2005/1993, 2008/1339, 2010/608, 2012/2731, 2014/2858, 2016/235, 2017/905 and 2020/1167.

(2) In column 2, opposite each of the bodies omitted by paragraph (1), omit the entries for any relevant museums or galleries<sup>(a)</sup> relating to that body including, where applicable, the words in brackets.

(3) In column 3, opposite each of the entries for the relevant museums and galleries omitted by paragraph (2), omit the date.

#### **Omission of relevant museums and galleries**

4.—(1) In column 2, opposite the entry in column 1 for Design Dundee Ltd—

(a) omit the entry—

“V & A Dundee  
University of Abertay Dundee  
Kydd Building  
Bell Street  
Dundee DD1 1HG”; and

(b) omit the entry—

“V & A Dundee  
Earl Grey Place  
Dundee DD1 4DF”.

(2) In column 2, opposite the entry in column 1 for University of Reading, omit the entry—

“Ure Museum of Greek Archaeology  
University of Reading  
Room 38  
HUMUSS Building  
Whiteknights  
Reading RG6 6AH”.

(3) In column 3, opposite each of the entries omitted by paragraphs (1) and (2), omit the date.

#### **Amendments to the Schedule**

5.—(1) In columns 1 and 2, for “Perth Museum and Art Gallery” substitute “Perth Art Gallery”.

(2) In column 2, opposite the entry in column 1 for Design Dundee Ltd, for the entry beginning with “V & A Dundee” and ending with “Dundee DD1 4HN” substitute—

“V&A Dundee  
1 Riverside Esplanade  
Dundee DD1 4EZ”.

(3) In column 2, opposite the entry in column 1 for Elgin Museum, for “IV36 2HL” substitute “IV30 1EQ”.

(4) In column 2, opposite the entry in column 1 for Royal Armouries, for the entry beginning with “Royal Armouries at Fort Nelson” and ending with “Hants PO17 6AD” substitute—

“Royal Armouries at Fort Nelson

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(a) A “relevant museum or gallery” is one that is specified by the Treasury in an order made under Section 33A(9) of the Value Added Tax Act 1994.

Portsmouth Hill Road  
Fareham PO17 6AN”.

(5) In column 2, opposite the entry in column 1 for The Royal College of Surgeons of England, for “35-43 Lincoln's Inn Fields” substitute “38-43 Lincoln's Inn Fields”.

(6) In column 2, opposite the entry in column 1 for Science Museum Group, below the text “York YO26 4XJ”, for the entry beginning with “Science Museum” and ending with “Wilts SN4 9NS” substitute—

“National Collections Centre  
Red Barn Lane  
Wroughton SN4 9LT”.

(7) In column 2, opposite the entry in column 1 for University of Leicester, for the entry relating to that body substitute—

“Attenborough Arts Centre  
University of Leicester  
Lancaster Road  
Leicester LE1 7HA”.

(8) In column 2, opposite the entry in column 1 for University of Liverpool, for the entry relating to that body substitute—

“The Victoria Gallery and Museum  
Ashton Street  
Liverpool L69 3DR”.

(9) In column 2, opposite the entry in column 1 for University of Newcastle upon Tyne, for “Newcastle upon Tyne NE1 4JA” substitute—

“Kings Road  
Newcastle upon Tyne NE1 7RU”.

(10) In column 2, opposite the entry in column 1 for Victoria and Albert Museum, for “Bethnal Green Museum of Childhood” substitute “Young V&A”.

(11) In column 2, opposite the entry in column 1 for Yorkshire Sculpture Park—

(a) for “Yorkshire Sculpture Park” substitute—

“The Weston Centre Gallery  
Yorkshire Sculpture Park”; and

(b) omit the words in brackets.

### **Insertion of new bodies**

6. At the end of the Schedule, in the appropriate column corresponding to the column headings below, insert the following entries—

<i>Column 1</i> <i>Body</i>	<i>Column 2</i> <i>Relevant museums and galleries</i>	<i>Column 3</i> <i>Later date to be substituted for 1st April 2001</i>
“Andrew Carnegie Birthplace Museum	Andrew Carnegie Birthplace Museum	13th March 2023

	Moodie Street Dunfermline Fife KY12 7PL	
Bethlem Museum of the Mind	Bethlem Museum of the Mind Monks Orchard Road Beckenham BR3 3BX	1st April 2023
Durham University	Museum of Archeology Durham University Palace Green Library Palace Green Durham DH1 3RN	1st March 2023
	Oriental Museum Durham University Elvet Hill Durham DH1 3TH	1st March 2023
East Grinstead Museum	East Grinstead Museum Old Market Yard Cantelupe Road East Grinstead West Sussex RH19 3BJ	1st March 2023
Fulham Palace	Fulham Palace Bishop's Avenue London SW6 6EA	1st January 2023
Glasgow Life	Gallery of Modern Art (GoMA) Royal Exchange Square Glasgow G1 3AH	1st March 2023
	Kelvingrove Art Gallery Argyle Street Glasgow G3 8AG	1st March 2023
	Provand's Lordship Castle Street Glasgow G4 0RB	8th July 2024
	Riverside Museum 100 Pointhouse Place Glasgow G3 8RS	1st March 2023
	St Mungo Museum of Religious Life and Art Castle Street Glasgow G4 0HR	1st March 2023
	The Burrell Collection Pollok Country Park 2060 Pollokshaws Road Bellahouston	1st March 2023

	Glasgow G43 1AT	
Hertford Museum	Hertford Museum 18 Bull Plain Hertford SG14 1DT	1st March 2023
Letchworth Garden City Heritage Foundation	The Museum at One Garden City Broadway Letchworth Garden City SG6 3BF	1st March 2023
Museum of Richmond	Museum of Richmond Second Floor Old Town Hall Whittaker Avenue Richmond TW9 1TP	8th July 2024
Museum of The Royal Regiment of Scotland	Museum of The Royal Regiment of Scotland The Castle Edinburgh EH1 2NG	1st March 2023
National Paralympic Heritage Centre	National Paralympic Heritage Centre Stoke Mandeville Stadium Guttmann Road Stoke Mandeville HP21 9PP	9th July 2020
New Forest Heritage Centre	New Forest Heritage Centre Lyndhurst Hampshire SO43 7NY	9th July 2020
Royal College of Physicians Museum	Royal College of Physicians Museum 11 St. Andrews Place Regents Park London NW1 4LE	1st March 2023
Royal Logistic Corps Museum	Royal Logistic Corps Museum Connaught Road Worthy Down Winchester SO21 2RG	8th July 2024
Shaftesbury Abbey Museum	Shaftesbury Abbey Museum Park Walk Shaftesbury Dorset SP7 8JR	1st March 2023
Spalding Gentlemen's Society	The Museum of the Spalding Gentlemen's Society Broad Street Spalding PE11 1TB	1st March 2023

St John Ambulance	Museum of the Order of St John St John's Gate St John's Lane Clerkenwell London EC1M 4DA	8th July 2024
The Royal Scots Dragoon Guards Museum	The Royal Scots Dragoon Guards Museum The Castle Edinburgh EH1 2YT	1st January 2021
Worcestershire Soldier Gallery Mercian Regiment Museum (Worcestershire)	Worcestershire Soldier Gallery Worcestershire City Art Gallery and Museum Foregate Street Worcester WR1 1DT	8th July 2024"

28th May 2024

*Amanda Milling*  
*Amanda Solloway*  
Two of the Lords Commissioners of His Majesty's Treasury

## EXPLANATORY NOTE

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

This Order, which comes into force on 8th July 2024, 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.

The Schedule to the 2001 Order (“the Schedule”), in which the specified bodies and their related museums and galleries are listed, is amended by articles 3 to 6 of this Order. Article 3 omits eight bodies and their corresponding museums or galleries from the Schedule. Three additional museums or galleries are omitted by article 4 although their related bodies remain in the Schedule. Article 5 makes miscellaneous amendments to the details included in the Schedule. Nineteen new bodies, with their corresponding museums or galleries, are inserted at the end of the Schedule by Article 6.

Article 6 also includes (in the entries to be inserted in column 3 of the Schedule) the dates from which section 33A of the Act is to have effect in the case of each of the museums or galleries added. The relevant dates for twenty of the new entries are prior to the date on which this Order comes into force. This means that claims for refunds relating to these entries may be made in respect of VAT incurred before the commencement date for this Order in accordance with provision made in section 33A(1)(c) and (9)(d) 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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