



Finance Act 1960

1960 CHAPTER 44

PART V

MISCELLANEOUS

75 Relief from purchase tax on articles intended for galleries, museums, etc.

Subject to such conditions as they may impose for the protection of the revenue, the Commissioners, upon an application in writing made to them in that behalf, may if they think fit remit purchase tax chargeable in respect of any article if they are satisfied that the purchase, importation or other act by virtue of which the tax is chargeable was made or done for the purpose of enabling the article to be used as an exhibit or specimen in a gallery, museum or similar institution, being an institution approved by the Treasury for the purposes of this section, and that the article is not intended for subsequent sale.