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STATUTORY INSTRUMENTS

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**2001 No. 2879**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax  
to Museums and Galleries) Order 2001**

<i>Made</i>	- - - -	<i>9th August 2001</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th August 2001</i>
<i>Coming into force</i>	- -	<i>1st September 2001</i>

The Treasury, in exercise of the powers conferred on them by section 33A(9) 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) Order 2001 and comes into force on 1st September 2001.

**2.** Section 33A of the Value Added Tax Act 1994 applies to the bodies listed in column 1 of the Schedule to this Order.

**3.** The museums and galleries listed in column 2 of the Schedule are, for the purposes of section 33A of the Value Added Tax Act 1994, relevant museums and galleries in relation to the bodies listed opposite them in the Schedule.

**4.** Where column 3 of the Schedule indicates a particular date, in the case of the museum or gallery to be found opposite that date, section 33A of the Value Added Tax Act 1994 shall apply as if, in subsection (1)(c) of that section, that date were substituted for 1st April 2001.

9th August 2001

*John Heppell*  
*Graham Stringer*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## SCHEDULE

Articles 2, 3 and 4

<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>
British Museum	British Museum	
	Great Russell Street	
	London WC1B 3DG	
Imperial War Museum	Imperial War Museum	1st December 2001
	Lambeth Road	
	London SE1 6HZ	
	IWM North	1st April 2002
The National Gallery	Trafford Wharf Road	
	Trafford Park	
	Manchester M17 1TZ	
	The National Gallery	
National Maritime Museum	Trafalgar Square	
	London WC2N 5ND	
	National Maritime Museum Romney Road	1st December 2001
National Museums and Galleries on Merseyside	London SE10 9NF	
	Walker Art Gallery	1st December 2001
	William Brown Street	
	Liverpool L3 8EL	
	Liverpool Museum	1st December 2001
	William Brown Street	
	Liverpool L3 8EN	
	Merseyside Maritime Museum Albert Dock	1st December 2001
Museum of Liverpool Life	Liverpool L3 4AQ	
	Museum of Liverpool Life	1st December 2001
	Pier Head	

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<i>Column 1 Body</i>	<i>Column 2 Relevant museums and galleries</i>	<i>Column 3 Later date to be substituted for 1st April 2001</i>
	Liverpool L3 1PZ	
	The Lady Lever Art Gallery Port Sunlight Village	1st December 2001
	Bebington	
	Wirral	
	Merseyside L62 4XE	
	Sudley House	1st December 2001
	Mossley Hill Road	
	Liverpool L18 8BX	
	The Conservation Centre Whitechapel	1st December 2001
	Liverpool L1 6HZ	
	HM Customs & Excise	1st December 2001
	National Museum	
	Merseyside Maritime Museum	
	Albert Dock	
	Liverpool L3 4AQ	
National Portrait Gallery	National Portrait Gallery	
	St Martin's Place	
	London WC2H 0HE	
Natural History Museum	Natural History Museum Cromwell Road	1st December 2001
	London SW7 5BD	
	Natural History Museum Zoological Museum	1st December 2001
	Akeman Street	
	Tring	
	Herts HP23 6AD	
Royal Armouries	The Royal Armouries Armouries Drive	1st December 2001

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	Leeds	
	West Yorkshire LS10 1LT	
	Royal Armouries at Fort Nelson Fort Nelson	1st December 2001
	Down End Road	
	Fareham	
	Hants PO17 6AD	
Science Museum	Science Museum	1st December 2001
	South Kensington	
	London SW7 2DD	
	National Museum of Photography Film and Television	
	Bradford	
	West Yorkshire BD1 1LQ	
	National Railway Museum Leeman Road	1st December 2001
	York YO26 4XJ	
	Science Museum	
	Wroughton Airfield	
	Swindon	
	Wilts SN4 9NS	
	National Coal Mining	1st April 2002
	Museum for England	
	Caphouse Colliery	
	New Road	
	Overton	
	Wakefield	



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The Wallace Collection	The Wallace Collection Hertford House  Manchester Square  London W1U 3BN	
The Greater Manchester Museum of Science and Industry	Museum of Science and Industry in Manchester Liverpool Road  Castlefield  Manchester M3 4FP	1st December 2001
Sir John Soane’s Museum	Sir John Soane’s Museum  13 Lincoln’s Inn Fields  London WC2A 3BP	
Museum of London	Museum of London  London Wall  London EC2Y 5NH	1st December 2001
	Museum of London Archaeological Service Mortimer Wheeler House  46 Eagle Wharf Road  London N1	1st March 2002
Geffrye Museum	Geffrye Museum  Kingsland Road  London E2 8EA	
Horniman Museum	Horniman Museum  100 London Road  Forest Hill  London SE23 3PQ	
British Library	British Library  96 Euston Road	

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	London NW1 2DB  (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	
The National Army Museum	The National Army Museum Royal Hospital Road  Chelsea  London SW3 4HT	
The Royal Air Force Museum	The Royal Air Force Museum Hendon  London NW9 5LL	1st December 2001
National Museums & Galleries of Wales	National Museum & Gallery Cathays Park  Cardiff CF10 3NP <i>National Museums of Welsh History:</i> Roman Legionary Museum High Street  Caerleon NP6 1AE Segontium Roman Fort Museum  Beddgelert Road  Caernarfon  Gwynedd LL55 2LN Museum of Welsh Life  St Fagans  Cardiff CF5 6XB	
National Museums & Galleries of Wales ( <i>cont</i> )	<i>National Museums of Welsh Industry:</i> Welsh Slate Museum  Llanberis	

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<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>
	Gwynedd LL55 4TY	
	Big Pit, National Mining Museum of Wales	
	Blaenafon	
	Torfaen NP4 9XP	
	Museum of the Welsh Woollen Industry	
	Drefach Felindre	
	Llandysul SA44 5UP	
	Collections Centre Nantgarw	
	Trefforest Industrial Estate	
	Pontypridd CF15 7QT	
	<i>National Museum of Art:</i>	
	Turner House	
	Plymouth Road	
	Penarth	
	South Glamorgan CF64 3DM	
The National Library of Wales	The National Library of Wales Aberystwyth	
	Ceredigion SY23 3BU	
	(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	
National Museums and Galleries of Northern Ireland	Ulster Museum	
	Botanic Gardens	
	Belfast BT9 5AB	
	Armagh County Museum	
	The Mall East	



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	Armagh	
National Museums of Scotland	Royal Scottish Museum Chambers Street  Edinburgh EH1 1JF Museum of Scotland  Chambers Street  Edinburgh EH1 1JF National War Museum of Scotland  Edinburgh Castle  Edinburgh	
National Galleries of Scotland	National Gallery of Scotland The Mound  Edinburgh EH2 2EL Scottish National Portrait Gallery  Queen Street  Edinburgh EH2 1JD Scottish National Gallery of Modern Art  Belford Road  Edinburgh EH4 3DR Dean Gallery  Belford Road  Edinburgh EH4 3DR	
National Library of Scotland	National Library of Scotland George IV Bridge  Edinburgh EH1 1EW National Library of Scotland  33 Salisbury Place	

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<i>Column 1 Body</i>	<i>Column 2 Relevant museums and galleries</i>	<i>Column 3 Later date to be substituted for 1st April 2001</i>
	Edinburgh  (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	

#### EXPLANATORY NOTE

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

This Order, which comes into force on 1st September 2001, names (in column 1 of the Schedule) the bodies entitled to claim refunds of VAT under section 33A of the Value Added Tax Act 1994 (c. 23) (“the Act”). Column 2 of the Schedule specifies the museums and galleries to which such claims shall relate.

Section 33A(1)(c) of the Act provides that section 33A shall apply where a supply, acquisition or importation is made to a body on or after 1st April 2001, unless Column 3 specifies a later date in relation to a particular museum or gallery.