

2001 No. 2879

VALUE ADDED TAX

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

Made - - - - - 9th August 2001

*Laid before the House of
Commons - - - - - 9th August 2001*

Coming into force - - - - - 1st September 2001

The Treasury, in exercise of the powers conferred on them by section 33A(9) of the Value Added Tax Act 1994^(a), 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

(a) 1994 c. 23.

SCHEDULE

Articles 2, 3 and 4

<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>
British Museum	British Museum Great Russell Street London WC1B 3DG	
Imperial War Museum	Imperial War Museum Lambeth Road London SE1 6HZ IWM North Trafford Wharf Road Trafford Park Manchester M17 1TZ	1st December 2001 1st April 2002
The National Gallery	The National Gallery Trafalgar Square London WC2N 5ND	
National Maritime Museum	National Maritime Museum Romney Road London SE10 9NF	1st December 2001
National Museums and Galleries on Merseyside	Walker Art Gallery William Brown Street Liverpool L3 8EL Liverpool Museum William Brown Street Liverpool L3 8EN Merseyside Maritime Museum Albert Dock Liverpool L3 4AQ Museum of Liverpool Life Pier Head Liverpool L3 1PZ The Lady Lever Art Gallery Port Sunlight Village Bebington Wirral Merseyside L62 4XE Sudley House Mossley Hill Road Liverpool L18 8BX The Conservation Centre Whitechapel Liverpool L1 6HZ HM Customs & Excise National Museum Merseyside Maritime Museum Albert Dock Liverpool L3 4AQ	1st December 2001 1st December 2001 1st December 2001 1st December 2001 1st December 2001 1st December 2001 1st December 2001 1st December 2001 1st December 2001
National Portrait Gallery	National Portrait Gallery St Martin's Place London WC2H 0HE	
Natural History Museum	Natural History Museum Cromwell Road London SW7 5BD Natural History Museum Zoological Museum Akeman Street Tring Herts HP23 6AD	1st December 2001 1st December 2001

<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>
Royal Armouries	The Royal Armouries Armouries Drive Leeds West Yorkshire LS10 1LT Royal Armouries at Fort Nelson Fort Nelson Down End Road Fareham Hants PO17 6AD	1st December 2001 1st December 2001
Science Museum	Science Museum South Kensington London SW7 2DD National Museum of Photography Film and Television Bradford West Yorkshire BD1 1LQ National Railway Museum Leeman Road York YO26 4XJ Science Museum Wroughton Airfield Swindon Wilts SN4 9NS National Coal Mining Museum for England Caphouse Colliery New Road Overton Wakefield West Yorkshire WF4 4RH	1st December 2001 1st December 2001 1st April 2002
Tate Gallery	Tate Britain Millbank London SW1P 4RG Tate Modern Bankside London SE1 9TG Tate Liverpool Albert Dock Liverpool L3 4BB	
Victoria and Albert Museum	Victoria and Albert Museum Cromwell Road London SW7 2RL Bethnal Green Museum of Childhood Cambridge Heath Road London E2 9PA Theatre Museum: National Museum of Performing Arts Russell Street Covent Garden London WC2 7PR Wellington Museum Apsley House 149 Piccadilly Hyde Park Corner London W1J 7NT	22nd November 2001 22nd November 2001 22nd November 2001

<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>
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 Museum of London Archaeological Service Mortimer Wheeler House 46 Eagle Wharf Road London N1	1st December 2001 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 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	

<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>
National Museums & Galleries of Wales (<i>cont</i>)	<p><i>National Museums of Welsh Industry:</i> Welsh Slate Museum Llanberis 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</p> <p><i>National Museum of Art:</i> Turner House Plymouth Road Penarth South Glamorgan CF64 3DM</p>	
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 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	

<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>
National Library of Scotland	National Library of Scotland George IV Bridge Edinburgh EH1 1EW National Library of Scotland 33 Salisbury Place 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.

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

£2.00

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