

2016 No. 235

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2016

Made - - - - - *25th February 2016*

Laid before the House of Commons *26th February 2016*

Coming into force - - - *1st April 2016*

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

Citation and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2016 and comes into force on 1st April 2016.

Amendments to 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 follows.

3. In Column 2, opposite the entry in Column 1 for National Museums of Scotland, for—

“Royal Scottish Museum
Chambers Street
Edinburgh EH1 1JF
Museum of Scotland
Chambers Street
Edinburgh EH1 1JF”

substitute—

“National Museum of Scotland
Chambers Street
Edinburgh EH1 1JF”.

4. In Column 2, opposite the entry in Column 1 for National Galleries of Scotland, below the entry for Scottish National Gallery of Modern Art, for—

(a) 1994 c. 23: section 33A was inserted by section 98 of the Finance Act 2001 (c. 9) and amended by section 118 of, and paragraphs 32 and 33 of Schedule 39 to, the Finance Act 2008 (c. 9).

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

“Dean Gallery
Belford Road
Edinburgh EH4 3DR”

substitute—

“Modern Two
Belford Road
Edinburgh EH4 3DS”.

5.—(1) In Column 2, opposite the entry in Column 1 for National Library of Scotland, below the text “National Library of Scotland George IV Bridge Edinburgh EH1 1EW”, insert—

“(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)

Kelvin Hall
1431-1451 Argyle Street
Glasgow G3 8AW

(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)”.

(2) In Column 3, opposite the entry for Kelvin Hall in Column 2 inserted by article 5(1), insert “1st April 2014”.

6. At the end of the Schedule, below the entry for National Coal Mining Museum for England, insert—

“London School of Economics and Political Science	The Women’s Library London School of Economics and Political Science 10 Portugal Street London WC2A 2HD (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	1st May 2012
University of Essex	Essex Collection of Art from Latin America (ESCALA) Gallery Colchester Campus Wivenhoe Park Colchester Essex CO4 3SQ	20th March 2014
Teesside University	Middlesbrough Institute of Modern Art Centre Square Middlesbrough TS1 2AZ	1st September 2014”

*Charlie Elphicke
David Evennett*

25th February 2016

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st April 2016, 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) 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 2001 Schedule”) by inserting three additional bodies and their respective specified museums, inserting an additional specified museum in respect of a body already contained in the 2001 Schedule and making minor amendments to reflect changes in names or addresses of specified museums or galleries. Minor amendments have also been made to a library in the 2001 Schedule confirming that a refund is available only in respect of its historical collections in its gallery, temporary exhibitions and other related public programmes and events.

The 2001 Schedule specifies dates which are the earliest respective dates that a supply can have been made, or importation can have taken place, for the VAT on that supply or importation to be the subject of a valid claim for a refund. The specified dates for the museums and galleries added to the 2001 Schedule by this 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 date on which this Order was made, laid and came into force. The authority for this is in section 33A(1)(c) and (9) of the Act.

A Tax Information and Impact Note covering this instrument was published on 14 January 2016 and is available on the Government website at <https://www.gov.uk/government/publications/vat-amendments-to-the-vat-refund-scheme-for-museums-and-galleries>

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