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STATUTORY INSTRUMENTS

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**2020 No. 1167**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2020**

<i>Made</i>	- - - -	<i>23rd October 2020</i>
<i>Laid before the House of Commons</i>	- - - -	<i>27th October 2020</i>
<i>Coming into force</i>	- -	<i>17th November 2020</i>

The Treasury make this Order in exercise of the powers conferred by section 33A(9) of the Value Added Tax Act 1994(1).

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2020 and comes into force on 17th November 2020.

**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(2) is amended as follows.

**Insertion of new relevant museums and galleries**

3.—(1) In column 2, opposite the entry for Victoria and Albert Museum in column 1, below the text “Victoria and Albert Museum Blythe House 23 Blythe Road Hammersmith London W14 0QX”, insert—

“V&A East - Museum  
Carpenters Road  
London E15 2DU  
V&A East - Storehouse  
Here East

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(1) 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).  
(2) S.I. 2001/2879, amended by S.I. 2004/1709, 2005/1993, 2008/1339, 2010/608, 2012/2731, 2014/2858, 2016/235 and 2017/905.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

Queen Elizabeth Olympic Park  
London E20 3BS”.

(2) In column 3, opposite the entry for V&A East - Museum in column 2 inserted by paragraph (1), insert “17th November 2020”.

(3) In column 3, opposite the entry for V&A East – Storehouse in column 2 inserted by paragraph (1), insert “17th November 2020”.

4.—(1) In column 2, opposite the entry for Museum of London in column 1, below the text “Museum of London West India Quay Canary Wharf London E14 4AL”, insert—

“Museum of London  
Site bound by Charterhouse Street  
East Poultry Avenue  
Smithfield Street  
Snowhill  
Farringdon  
London EC1”.

(2) In column 3, opposite the entry for Museum of London Site bound by Charterhouse Street in column 2 inserted by paragraph (1), insert “17th November 2020”.

5.—(1) In column 2, opposite the entry for University of Cambridge in column 1, below the text “Kettle’s Yard Castle Street Cambridge CB3 0AQ”, insert—

“The Polar Museum  
Scott Polar Research Institute  
Lensfield Road  
Cambridge CB2 1ER”.

(2) In column 3, opposite the entry for The Polar Museum in column 2 inserted by paragraph (1), insert “17th November 2020”.

**Insertion of new bodies**

6. Below the entry for Yorkshire Sculpture Park, insert—

“Congleton Museum	Market Square	17th November 2020
	Congleton	
	Cheshire CW12 1ET	
The Museum of Military Medicine	Keogh Barracks	1st January 2017
	Ash Vale	
	Aldershot	
	Hampshire GU12 5RQ	
National War Museum of Scotland	National War Museum	17th November 2020

	Edinburgh Castle	
	Edinburgh EH1 2NG	
The Royal Scots (The Royal Regiment) Museum	Edinburgh Castle Edinburgh EH1 2YT	17th November 2020
Wellcome Collection	Wellcome Collection 183 Euston Road London NW1 2BE	17th November 2020
The Wilson Art Gallery & Museum	Clarence Street Cheltenham GL50 3JT	17th November 2017

#### **Amendments to relevant museums and galleries**

7. In column 2, opposite the entry for Museum of London in column 1, after the text “Museum of London London Wall London”, for “EC2Y 5NH” substitute “EC2Y 5HN”.

8. In column 2, opposite the entry for University of St Andrews in column 1, for “Museum of the University of St Andrews” substitute “Wardlaw Museum”.

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

9.—(1) In column 2, opposite the entry for National Museums and Galleries on Merseyside in column 1, omit—

“Collections Management Division/Development Office  
National Museums Liverpool Midland Railway Building  
1 Peter Street  
Liverpool L1 6BL”.

(2) In column 3, opposite the entry for Collections Management Division/Development Office in column 2 omitted by paragraph (1), omit “1st December 2001”.

10.—(1) In column 2, opposite the entry for Museum of London in column 1, omit—

“Museum of London  
Archaeological Service  
Mortimer Wheeler House  
46 Eagle Wharf Road  
London N1”.

(2) In column 3, opposite the entry for Museum of London Archaeological Service in column 2 omitted by paragraph (1), omit “1st March 2002”.

11. In column 2, opposite the entry for The National Museum of Wales in column 1, omit—

“Segontium Roman Fort Museum  
Beddgelert Road  
Caernarfon

Gwynedd LL55 2LN”.

12.—(1) In column 2, opposite the entry for University of Manchester in column 1, omit—  
“The John Rylands Library  
150 Deansgate  
Manchester M3 3EH”.

(2) In column 3, opposite the entry for The John Rylands Library in column 2 omitted by paragraph (1), omit “1 August 2004”.

13.—(1) In column 2, opposite the entry for University of St Andrews in column 1, omit—  
“Gateway Galleries  
North Haugh  
St Andrews KY16 9ST”.

(2) In column 3, opposite the entry for Gateway Galleries in column 2 omitted by paragraph (1), omit “1st April 2006”.

**Omission of bodies**

14.—(1) In column 1, omit the entries for the following bodies—

- (a) Keele University;
- (b) London Metropolitan University;
- (c) University College Chichester;
- (d) University of Northumbria at Newcastle;
- (e) National Football Museum;
- (f) University of Bath;
- (g) London School of Economics and Political Science;
- (h) Pittencrieff House Museum.

(2) In column 2, opposite each of the bodies omitted by paragraph (1), omit the entries for that body’s relevant museums and galleries.

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

23rd October 2020

*Rebecca Harris*  
*David Duguid*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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## EXPLANATORY NOTE

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

This Order, which comes into force on 17th November 2020, 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.

This Order amends the Schedule to the 2001 Order (“the 2001 Schedule”) by inserting four additional specified museums in respect of three bodies already contained in the 2001 Schedule. Two are inserted under the entry for Victoria and Albert Museum, one under the entry for Museum of London and one under the entry for University of Cambridge. This Order also inserts six new bodies and their respective specified museums and amends the postcode for the specified museum of Museum of London and the museum name for the specified museum of University of St Andrews. This Order also omits five specified museums and omits eight bodies and their respective specified museums (nine museums in total).

The 2001 Schedule specifies dates which are the earliest respective dates that a supply can have been made, or an acquisition or importation can have taken place, for the VAT on that supply, acquisition, or importation to be the subject of a valid claim for a refund. The specified dates for The Wilson Art Gallery & Museum and The Museum of Military Medicine are prior to the date on which this Order comes into force. This means that claims for refunds relating to these entries will be permitted in respect of VAT incurred before the date on which this Order comes into force. The authority for this is 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> .