



# Finance Act 1999

## 1999 CHAPTER 16

### PART II

#### VALUE ADDED TAX

#### 12 Works of art, antiques, etc.

- (1) In subsection (4) of section 21 of the <sup>M1</sup>Value Added Tax Act 1994 (which treats as reduced for VAT purposes the value of goods falling within subsection (5) of that section and imported from outside the EU)—
  - (a) at the beginning there shall be inserted “ Subject to subsection (6D) below, ”; and
  - (b) for “14.29 per cent.” there shall be substituted “ 28.58 per cent. ”
- (2) For subsections (5) and (6) of that section there shall be substituted the following subsections—
  - “(5) The goods that fall within this subsection are—
    - (a) any work of art;
    - (b) any antique, not falling within paragraph (a) above or (c) below, that is more than one hundred years old;
    - (c) any collection or collector’s piece that is of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic, numismatic or philatelic interest.
  - (6) In this section “work of art” means, subject to subsections (6A) and (6B) below—
    - (a) any mounted or unmounted painting, drawing, collage, decorative plaque or similar picture that was executed by hand;
    - (b) any original engraving, lithograph or other print which—
      - (i) was produced from one or more plates executed by hand by an individual who executed them without using any mechanical or photomechanical process; and

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*Changes to legislation: Finance Act 1999, Section 12 is up to date with all changes known to be in force on or before 27 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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- (ii) either is the only one produced from the plate or plates or is comprised in a limited edition;
  - (c) any original sculpture or statuary, in any material;
  - (d) any sculpture cast which—
    - (i) was produced by or under the supervision of the individual who made the mould or became entitled to it by succession on the death of that individual; and
    - (ii) either is the only cast produced from the mould or is comprised in a limited edition;
  - (e) any tapestry or other hanging which—
    - (i) was made by hand from an original design; and
    - (ii) either is the only one made from the design or is comprised in a limited edition;
  - (f) any ceramic executed by an individual and signed by him;
  - (g) any enamel on copper which—
    - (i) was executed by hand;
    - (ii) is signed either by the person who executed it or by someone on behalf of the studio where it was executed;
    - (iii) either is the only one made from the design in question or is comprised in a limited edition; and
    - (iv) is not comprised in an article of jewellery or an article of a kind produced by goldsmiths or silversmiths;
  - (h) any mounted or unmounted photograph which—
    - (i) was printed by or under the supervision of the photographer;
    - (ii) is signed by him; and
    - (iii) either is the only print made from the exposure in question or is comprised in a limited edition;
- (6A) The following do not fall within subsection (5) above by virtue of subsection (6)(a) above, that is to say—
- (a) any technical drawing, map or plan;
  - (b) any picture comprised in a manufactured article that has been hand-decorated; or
  - (c) anything in the nature of scenery, including a backcloth.
- (6B) An item comprised in a limited edition shall be taken to be so comprised for the purposes of subsection (6)(d) to (h) above only if—
- (a) in the case of sculpture casts—
    - (i) the edition is limited so that the number produced from the same mould does not exceed eight; or
    - (ii) the edition comprises a limited edition of nine or more casts made before 1st January 1989 which the Commissioners have directed should be treated, in the exceptional circumstances of the case, as a limited edition for the purposes of subsection (6)(d) above;
  - (b) in the case of tapestries and hangings, the edition is limited so that the number produced from the same design does not exceed eight;
  - (c) in the case of enamels on copper—

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- (i) the edition is limited so that the number produced from the same design does not exceed eight; and
    - (ii) each of the enamels in the edition is numbered and is signed as mentioned in subsection (6)(g)(ii) above;
  - (d) in the case of photographs—
    - (i) the edition is limited so that the number produced from the same exposure does not exceed thirty; and
    - (ii) each of the prints in the edition is numbered and is signed as mentioned in subsection (6)(h)(ii) above.
- (6C) For the purposes of this section a collector's piece is of philatelic interest if—
  - (a) it is a postage or revenue stamp, a postmark, a first-day cover or an item of pre-stamped stationery; and
  - (b) it is franked or (if unfranked) it is not legal tender and is not intended for use as such.
- (6D) Subsection (4) above does not apply in the case of any goods imported from outside the member States if—
  - (a) the whole of the VAT chargeable on their importation falls to be relieved by virtue of an order under section 37(1); or
  - (b) they were exported from the United Kingdom during the period of twelve months ending with the date of their importation.”
- (3) This section has effect in relation to goods imported at any time on or after the day on which this Act is passed.

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**Marginal Citations**

**M1** 1994 c.23.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.  
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)