

2012 No. 2731

VALUE ADDED TAX

**The Value Added Tax (Refund of Tax to Museums and
Galleries) (Amendment) Order 2012**

<i>Made</i>	- - - -	<i>30th October 2012</i>
<i>Laid before the House of Commons</i>		<i>31st October 2012</i>
<i>Coming into force</i>	- -	<i>1st December 2012</i>

The Treasury, in exercise of the powers conferred by section 33A(9) of the Value Added Tax Act 1994(a), makes 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 2012 and comes into force on 1st December 2012.

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 set out in the Schedule to this Order.

Stephen Crabb
Anne Milton

30th October 2012

Two of the Lords Commissioners of Her Majesty's Treasury

(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) and S.I. 2009/403.
(b) S.I. 2001/2879, amended by 2004/1709, 2005/1993, 2008/1339 and 2010/608.

SCHEDULE

Article 2

Amendments (shown in bold) made to the Schedule to the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001 (“the Schedule”) by this Order.

Column 1	Column 2	Column 3
Insertions (shown in bold) to columns 1, 2 and 3, inserted at the end of the Schedule below the entry for University of the Arts London(a)		
University of Leeds	The Stanley and Audrey Burton Gallery University of Leeds Parkinson Building Woodhouse Lane Leeds LS2 9JT	3 March 2008
UK Border Agency National Museum	Seized! The Borders and Customs Uncovered Basement of Merseyside Maritime Museum Albert Dock Liverpool L1 4AQ	1 December 2012
Insertions (shown in bold) to columns 2 and 3 of the Schedule		
	Opposite the entry in column 1 for University of Oxford(b) and below the entry in column 2 for Museum of the History of Science	
	The Weston Library (New Bodleian) Bodleian Libraries Broad Street Oxford OX1 3EG (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	14 September 2010
	Opposite the entry in column 1 for National Maritime Museum and below the entry in column 2 for National Maritime Museum	
	The Royal Observatory Astronomy Centre Blackheath Avenue London SE10 8JX	3 March 2008
	The Queen’s House	3 March 2008

(a) Inserted by S.I. 2010/608.

(b) Inserted by S.I. 2005/1993 and amended by 2008/1339.

	Romney Road London SE10 9NF	
	Opposite the entry in column 1 for National Football Museum(a) and below the entry in column 2 for National Football Museum	
	National Football Museum Urbis Building Cathedral Gardens Manchester M4 3BG	1 December 2012
Deletions (shown in bold) from columns 1, 2 and 3 of the Schedule		
School of Oriental and African Studies(b)	Percival David Foundation of Chinese Art 53 Gordon Square London WC1H 0PD	1 August 2004
Middlesex University(c)	Museum of Domestic Design and Architecture Cat Hill Barnet Hertfordshire EN4 8HT	1 August 2004
Deletions (shown in bold) from columns 2 and 3 of the Schedule		
	Opposite the entry in column 1 for University of Newcastle upon Tyne(d)	
	Museum of Antiquities University of Newcastle upon Tyne Newcastle upon Tyne NE1 7RU	1 August 2004
	Shefton Museum of Greek Art and Archaeology University of Newcastle upon Tyne Newcastle upon Tyne NE1 7RU	1 August 2004
	Opposite the entry in column 1 for National Museums of Scotland National War Museum of Scotland Edinburgh Castle Edinburgh	
	Opposite the entry in column 1 for University of	

(a) Inserted by S.I. 2008/1339.

(b) Inserted by S.I. 2005/1993.

(c) Inserted by S.I. 2005/1993.

(d) Inserted by S.I. 2005/1993.

	Manchester(a)	
	Labour History Archive and Study Centre People's History Museum Head Office 103 Princess Street Manchester M1 6DD	1 August 2004
	Opposite the entry in column 1 for National Museums and Galleries on Merseyside(b)	
	HM Revenue and Customs National Museum Merseyside Maritime Museum Albert Dock Liverpool L3 4AQ	1 December 2004
Change of name and/or address in columns 1 and 2 of the Schedule (original in italics, replacement entry in bold)		
From: <i>University of Wales Aberystwyth(c)</i> To: Aberystwyth University	From: Ceramics Gallery <i>The University of Wales</i> Buarth Mawr Aberystwyth Ceredigion SY23 1NG To: Ceramics Gallery Aberystwyth University Buarth Mawr Aberystwyth Ceredigion SY23 1NG From: School of Art Gallery and Museum <i>The University of Wales</i> Buarth Mawr Aberystwyth Ceredigion SY23 1NG To: School of Art Gallery and Museum Aberystwyth University Buarth Mawr Aberystwyth Ceredigion SY23 1NG	
	Opposite the entry in column 1	

(a) Inserted by S.I. 2005/1993.

(b) Related entries in column 2 amended by S.I. 2008/1339.

(c) Inserted by S.I. 2005/1993.

	<p>for University of Bristol(a)</p> <p>From: <i>University of Bristol Theatre Collection</i> Cantocks Close Bristol BS8 1UP</p> <p>To: University of Bristol Cartoon Archive Cantocks Close Bristol BS8 1UP</p>	
	<p>Opposite the entry in column 1 for People's History Museum(b)</p> <p>From: People's History Museum <i>The Pump House</i> <i>Bridge Street</i> Manchester M3 3ER</p> <p>To: People's History Museum Left Bank Spinningfields Manchester M3 3ER</p>	
	<p>Opposite the entry in column 1 for University of Newcastle upon Tyne</p> <p>From: <i>Hancock Museum</i> Barras Bridge Newcastle upon Tyne NE2 4PT</p> <p>To: GNM Hancock Barras Bridge Newcastle upon Tyne NE2 4PT</p> <p>From: Hatton Gallery University of Newcastle upon Tyne Newcastle upon Tyne <i>NE1 7RU</i></p> <p>To: Hatton Gallery University of Newcastle upon Tyne Newcastle upon Tyne NE1 4JA</p>	

(a) Inserted by S.I. 2005/1993.

(b) Inserted by S.I. 2008/1339.

	<p>Opposite the entry in column 1 for University of Aberdeen(a) From: Marischal Museum University of Aberdeen <i>Marischal College</i> <i>Broad Street</i> Aberdeen Scotland <i>AB10 1YS</i></p> <p>To: Marischal Museum University of Aberdeen King's College Aberdeen Scotland AB24 3SW</p>	
	<p>Opposite the entry in column 1 for National Museums and Galleries on Merseyside(b) From: <i>National Conservation Centre</i> <i>Whitechapel</i> <i>Liverpool L1 6HZ</i></p> <p>To: Collections Management Division/Development Office National Museums Liverpool Midland Railway Building 1 Peter Street Liverpool L1 6BL</p>	
	<p>Opposite the entry in column 1 for Science Museum(c) From: <i>National Museum of</i> <i>Photography Film and</i> <i>Television</i> Bradford West Yorkshire BD1 1LQ</p> <p>To: National Media Museum Bradford West Yorkshire BD1 1LQ</p>	

(a) Inserted by S.I. 2005/1993.

(b) Related entries in column 2 amended by S.I.2008/1339.

(c) Related entries in column 2 amended by S.I. 2004/1709.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st December 2012, 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) (“section 33A”), 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.

Article 2 provides for further amendments to be made to the Schedule to the 2001 Order (“the 2001 Schedule”) as set out in the Schedule to this Order.

The 2001 Schedule specifies dates which are the earliest respective dates that a supply can have been made, or an 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 four of 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 dates on which this Order was made, laid and came into force. The authority for this is in section 33A(1)(c) and (9).

A Tax Information and Impact Note covering this instrument was published on 21st September 2012 alongside the draft Value Added Tax (Refund of Tax to Museums and Galleries)(Amendment) Order 2012 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.

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VALUE ADDED TAX

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