

SCHEDULES

SCHEDULE 14

GIFTS TO THE NATION

PART 4

GENERAL PROVISION

Orders

- 21 (1) An order under Part 2 or 3 of this Schedule is to be made by statutory instrument.
- (2) It may include transitional and saving provisions.
- (3) A statutory instrument containing an order under Part 2 or 3 of this Schedule is subject to annulment in pursuance of a resolution of the House of Commons.

Pre-eminent property

- 22 (1) In this Schedule, “pre-eminent property” means—
- (a) any picture, print, book, manuscript, work of art, scientific object or other thing that the relevant Minister is satisfied is pre-eminent for its national, scientific, historic or artistic interest,
 - (b) any collection or group of pictures, prints, books, manuscripts, works of art, scientific objects or other things if the relevant Minister is satisfied that the collection or group, taken as a whole, is pre-eminent for its national, scientific, historic or artistic interest, or
 - (c) any object that is or has been kept in a significant building if it appears to the relevant Minister desirable for the object to remain associated with the building.
- (2) A “significant building” is any building falling within section 230(3)(a) to (d) of IHTA 1984 (acceptance of property in lieu of tax).
- (3) “National interest” includes interest within any part of the United Kingdom.
- (4) In determining whether an object or collection or group of objects is pre-eminent, regard is to be had to any significant association of the object, collection or group with a particular place.

The relevant Minister

- 23 (1) For the purposes of paragraph 22, “the relevant Minister” is—
- (a) for items with a purely Scottish interest, the Scottish Ministers,

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- (b) for items with some Scottish interest but with no Northern Irish interest and no Welsh interest, the Secretary of State and the Scottish Ministers concurrently,
 - (c) for items with a purely Northern Irish interest, the Northern Ireland Department of Culture, Arts and Leisure,
 - (d) for items with some Northern Irish interest but with no Scottish interest and no Welsh interest, the Secretary of State and the Northern Ireland Department of Culture, Arts and Leisure concurrently,
 - (e) for items with a purely Welsh interest, the Welsh Ministers,
 - (f) for items with some Welsh interest but with no Scottish interest and no Northern Irish interest, the Secretary of State and the Welsh Ministers concurrently, and
 - (g) for any other items, the Secretary of State.
- (2) If an item within sub-paragraph (1)(g) has more than one devolved interest, the Secretary of State must consult the appropriate Minister for each such interest before making a decision under paragraph 22 affecting the item.
- (3) An item has a purely Scottish interest if—
- (a) it is located in Scotland, and
 - (b) the offer contains—
 - (i) no wish about where the item is to be displayed, or
 - (ii) a wish that it is to be displayed in Scotland.
- (4) An item has some Scottish interest if it does not have a purely Scottish interest but—
- (a) it is located in Scotland, or
 - (b) the offer contains a wish that it is to be displayed in Scotland.
- (5) An item has no Scottish interest if it does not have a purely Scottish interest and it does not have some Scottish interest.
- (6) References to items with a purely Northern Irish or purely Welsh interest, to items with some Northern Irish or some Welsh interest and to items with no Northern Irish interest or no Welsh interest are to be read in accordance with sub-paragraphs (3) to (5), but replacing references to Scotland with references to Northern Ireland or, as the case may be, Wales.
- (7) A “devolved interest” is some Scottish interest, some Northern Irish interest or some Welsh interest.
- (8) “The appropriate Minister” is—
- (a) if the item has some Scottish interest, the Scottish Ministers,
 - (b) if the item has some Northern Irish interest, the Northern Ireland Department of Culture, Arts and Leisure, and
 - (c) if the item has some Welsh interest, the Welsh Ministers.
- (9) “Item” means an object or collection or group of objects.

General interpretation

24 In this Schedule—

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

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“company” has the meaning given in section 992 of ITA 2007;

“corporation tax” includes any amount assessable or chargeable as if it were corporation tax;

“HMRC” means Her Majesty’s Revenue and Customs;

“late payment interest” means interest under section 101 of FA 2009, or under or by virtue of Part 9 of TMA 1970, on amounts payable to HMRC;

“late payment penalty” means a penalty under Schedule 56 to FA 2009.

25 Nothing in this Schedule is to give rise to any right or expectation that an offer made as mentioned in paragraph 1 will be accepted.