
STATUTORY INSTRUMENTS

2005 No. 1993

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2005

Made - - - - 19th July 2005
Laid before the House of
Commons - - - - 20th July 2005
Coming into force - - 10th August 2005

The Treasury, in exercise of the powers conferred upon them by section 33A(9) of the Value Added Tax Act 1994(1), hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2005 and comes into force on 10th August 2005.
2. The Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001(2) is amended as follows.
3. At the end of the Schedule, after the entry for “National Library of Scotland”, insert—

“Keele University	Keele University Art Gallery	1 August 2004
	Keele Arts	
	Keele University,	
	Staffordshire ST5 5BG	
Lancaster University	Peter Scott Gallery	1 August 2004
	Lancaster University	
	Lancaster LA1 4YW	
	Ruskin Library	1 August 2004
	Lancaster University	

(1) 1994 c. 23; section 33A was inserted by section 98 of the Finance Act 2001 (c. 9).
(2) SI 2001/2879, amended by 2004/1709.

London Metropolitan University	Lancaster LA1 4YH The Women's Library	1 August 2004
	London Metropolitan University Old Castle Street	
Manchester Metropolitan University	London E1 7NT Manchester Metropolitan University Special Collections	1 August 2004
	Sir Kenneth Green Library All Saints	
Middlesex University	Manchester M15 6BH Museum of Domestic Design and Architecture	1 August 2004
	Middlesex University Cat Hill Barnet	
Queen's University, Belfast	Hertfordshire EN4 8HT The Naughton Gallery	1 August 2004
	at Queen's and Queen's University Art Collection Lanyon Building Queen's University Belfast BT7 1NN	
School of Oriental and African Studies	Percival David Foundation of Chinese Art	1 August 2004
	53 Gordon Square London WC1H 0PD	
The Royal Academy of Music	York Gate Collections	1 August 2004
	Royal Academy of Music Marylebone Road	

The Royal College of Surgeons of England	London NW1 5HT	
	Hunterian Museum at the Royal College of Surgeons	1 August 2004
	35-43 Lincoln's Inn Fields	
University of Aberdeen	London WC2A 3PE	
	Marischal Museum	1 August 2004
	University of Aberdeen	
	Marischal College	
	Broad Street	
	Aberdeen	
	Scotland AB10 1YS	
	Natural Philosophy Collection	1 August 2004
	University of Aberdeen	
	Department of Physics	
University of Birmingham	Fraser Noble Building	
	King's College	
	Aberdeen	
	Scotland AB24 3UE	
	Zoology Museum	1 August 2004
	University of Aberdeen	
	Zoology Building	
	Tillydrone Avenue	
	Aberdeen	
	Scotland AB24 2TZ	
Barber Institute of Fine Arts	1 August 2004	
University of Birmingham	University of Birmingham	
	Edgbaston	
	Birmingham B15 2TS	

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	Lapworth Museum of Geology	1 August 2004
	University of Birmingham Edgbaston	
	Birmingham B15 2TT	
University of Bristol	University of Bristol Theatre Collection	1 August 2004
	Cantocks Close	
	Bristol BS8 1UP	
University of Cambridge	Sedgwick Museum of Earth Sciences	1 August 2004
	3 Downing Street	
	Cambridge CB2 3EQ	
	University Museum of Zoology	1 August 2004
	Cambridge	
	Downing Street	
	Cambridge CB2 3EJ	
	The Fitzwilliam Museum	1 August 2004
	Cambridge	
	Trumpington Street	
	Cambridge CB2 1RB	
University College Chichester	Otter Gallery	1 August 2004
	University College Chichester	
	Bishop Otter Campus	
	College Lane	
	Chichester	
	W Sussex PO19 6PE	
University of East Anglia	The Sainsbury Centre for Visual Arts	28 October 2004
	University of East Anglia	

University of Edinburgh	Norwich NR4 7TJ Talbot Rice Gallery	1 August 2004
	The University of Edinburgh Old College South Bridge	
University of Exeter	Edinburgh EH8 9YL The Bill Douglas Centre for the History of Cinema and Popular Culture	1 August 2004
	The Old Library Prince of Wales Road	
University of Glamorgan	Exeter EX4 4SB University of Glamorgan Artworks Collection	1 August 2004
	Oriel y Bont The University of Glamorgan Treforest	
University of Glasgow	Pontypridd CF37 1DL Hunterian Museum	1 August 2004
	Gilbert Scott Building University of Glasgow University Avenue	
	Glasgow G12 8QQ Hunterian Art Gallery	1 August 2004
	82 Hillhead Street University of Glasgow	
	Glasgow G12 8QQ Zoology Museum	1 August 2004
	Graham Kerr Building University of Glasgow	

	University Avenue	
	Glasgow G12 8QQ	
University of Hull	University of Hull Art Collection	1 August 2004
	University of Hull	
	Hull HU6 7RX	
University of Kent	Centre for the Study of Cartoons and Caricature	1 August 2004
	Templeman Library	
	University of Kent	
	Canterbury CT2 7NU	
University of Manchester	Labour History Archive and Study Centre	1 August 2004
	People's History Museum	
	Head Office	
	103 Princess Street	
	Manchester M1 6DD	
	The John Rylands Library	1 August 2004
	150 Deansgate	
	Manchester M3 3EH	
	The Manchester Museum	1 August 2004
	Oxford Road	
	Manchester M13 9PL	
	Whitworth Art Gallery	1 August 2004
	The University of Manchester	
	Oxford Road	
	Manchester M15 6ER	
University of Newcastle upon Tyne	Hancock Museum	28 February 2005
	Barras Bridge	

Newcastle upon Tyne NE2
4PT
Hatton Gallery 1 August 2004

University of Newcastle upon
Tyne

Newcastle upon Tyne NE1
7RU
Museum of Antiquities 1 August 2004

University of Newcastle upon
Tyne

Newcastle upon Tyne NE1
7RU
Shefton Museum of Greek Art 1 August 2004
& Archaeology

University of Newcastle upon
Tyne

Newcastle upon Tyne NE1
7RU
University of Northumbria at Newcastle University Gallery and Baring Wing 1 August 2004

Northumbria University
Sandyford Road

Newcastle-upon-Tyne NE1
8ST
University of Oxford Ashmolean Museum of Art and Archaeology Beaumont Street 1 August 2004

Oxford OX1 2PH
Oxford University Museum of Natural History 1 August 2004

Parks Road

Oxford OX1 3PW
Pitt Rivers Museum 1 August 2004

South Parks Road

Oxford OX1 3PP

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University of Reading	Cole Museum of Zoology School of Animal and Microbial Sciences University of Reading Whiteknights Reading RG6 6AJ	1 August 2004
	Museum of English Rural Life University of Reading Redlands Road Reading RG15EX	1 August 2004
	Ure Museum of Greek Archaeology University of Reading Room 38 HUMUSS Building Whiteknights Reading RG6 6AH	1 August 2004
University of Strathclyde	Collins Gallery University of Strathclyde 22 Richmond Street Glasgow G1 1XQ	1 August 2004
University of Wales Aberystwyth	Ceramics Gallery The University of Wales Buarth Mawr Aberystwyth Ceredigion SY23 1NG	1 August 2004
	School of Art Gallery and Museum The University of Wales	1 August 2004

Buarth Mawr
Aberystwyth
Ceredigion SY23 1NG
University of Wales Swansea Egypt Centre 1 August 2004”
University of Wales Swansea
Singleton Park
Swansea SA2 8PP

19th July 2005

Gillian Merron
Joan Ryan
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 10th August 2005, amends the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001 (“the 2001 Order”). The 2001 Order specifies the bodies that are entitled to claim a refund, under section 33A of the Value Added Tax Act 1994, of the VAT incurred by them that is attributable to the provision of free admission to specified museums and galleries that they operate.

Article 3 amends the Schedule to the 2001 Order so as to include additional bodies, specified in column 1, entitled to claim refunds under section 33A in relation to the museums and galleries, specified in column 2, operated by them. Column 3 specifies the date on or after which section 33A shall have effect in the case of the relevant museum/gallery. These are the earliest respective dates on which a supply, importation or acquisition can have taken place if the VAT incurred on it is to be the subject of a claim for a refund.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business, charities or voluntary bodies.