

2005 No. 1993

VALUE ADDED TAX

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

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

The Treasury, in exercise of the powers conferred upon them by section 33A(9) of the Value Added Tax Act 1994(a), 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(b) 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 Keele Arts Keele University, Staffordshire ST5 5BG	1 August 2004
Lancaster University	Peter Scott Gallery Lancaster University Lancaster LA1 4YW	1 August 2004
	Ruskin Library Lancaster University Lancaster LA1 4YH	1 August 2004
London Metropolitan University	The Women’s Library London Metropolitan University Old Castle Street London E1 7NT	1 August 2004
Manchester Metropolitan University	Manchester Metropolitan University Special Collections Sir Kenneth Green Library All Saints Manchester M15 6BH	1 August 2004

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

Middlesex University	Museum of Domestic Design and Architecture Middlesex University Cat Hill Barnet Hertfordshire EN4 8HT	1 August 2004
Queen's University, Belfast	The Naughton Gallery at Queen's and Queen's University Art Collection Lanyon Building Queen's University Belfast BT7 1NN	1 August 2004
School of Oriental and African Studies	Percival David Foundation of Chinese Art 53 Gordon Square London WC1H 0PD	1 August 2004
The Royal Academy of Music	York Gate Collections Royal Academy of Music Marylebone Road London NW1 5HT	1 August 2004
The Royal College of Surgeons of England	Hunterian Museum at the Royal College of Surgeons 35-43 Lincoln's Inn Fields London WC2A 3PE	1 August 2004
University of Aberdeen	Marischal Museum University of Aberdeen Marischal College Broad Street Aberdeen Scotland AB10 1YS	1 August 2004
	Natural Philosophy Collection University of Aberdeen Department of Physics Fraser Noble Building King's College Aberdeen Scotland AB24 3UE	1 August 2004
	Zoology Museum University of Aberdeen Zoology Building Tillydrone Avenue Aberdeen Scotland AB24 2TZ	1 August 2004
University of Birmingham	Barber Institute of Fine Arts University of Birmingham Edgbaston Birmingham B15 2TS	1 August 2004
	Lapworth Museum of Geology University of Birmingham Edgbaston Birmingham B15 2TT	1 August 2004

University of Bristol	University of Bristol Theatre Collection Cantocks Close Bristol BS8 1UP	1 August 2004
University of Cambridge	Sedgwick Museum of Earth Sciences 3 Downing Street Cambridge CB2 3EQ	1 August 2004
	University Museum of Zoology Cambridge Downing Street Cambridge CB2 3EJ	1 August 2004
	The Fitzwilliam Museum Cambridge Trumpington Street Cambridge CB2 1RB	1 August 2004
University College Chichester	Otter Gallery University College Chichester Bishop Otter Campus College Lane Chichester W Sussex PO19 6PE	1 August 2004
University of East Anglia	The Sainsbury Centre for Visual Arts University of East Anglia Norwich NR4 7TJ	28 October 2004
University of Edinburgh	Talbot Rice Gallery The University of Edinburgh Old College South Bridge Edinburgh EH8 9YL	1 August 2004
University of Exeter	The Bill Douglas Centre for the History of Cinema and Popular Culture The Old Library Prince of Wales Road Exeter EX4 4SB	1 August 2004
University of Glamorgan	University of Glamorgan Artworks Collection Oriol y Bont The University of Glamorgan Treforest Pontypridd CF37 1DL	1 August 2004
University of Glasgow	Hunterian Museum Gilbert Scott Building University of Glasgow University Avenue Glasgow G12 8QQ	1 August 2004
	Hunterian Art Gallery 82 Hillhead Street University of Glasgow Glasgow G12 8QQ	1 August 2004

	Zoology Museum Graham Kerr Building University of Glasgow University Avenue Glasgow G12 8QQ	1 August 2004
University of Hull	University of Hull Art Collection University of Hull Hull HU6 7RX	1 August 2004
University of Kent	Centre for the Study of Cartoons and Caricature Templeman Library University of Kent Canterbury CT2 7NU	1 August 2004
University of Manchester	Labour History Archive and Study Centre People's History Museum Head Office 103 Princess Street Manchester M1 6DD	1 August 2004
	The John Rylands Library 150 Deansgate Manchester M3 3EH	1 August 2004
	The Manchester Museum Oxford Road Manchester M13 9PL	1 August 2004
	Whitworth Art Gallery The University of Manchester Oxford Road Manchester M15 6ER	1 August 2004
University of Newcastle upon Tyne	Hancock Museum Barras Bridge Newcastle upon Tyne NE2 4PT	28 February 2005
	Hatton Gallery University of Newcastle upon Tyne Newcastle upon Tyne NE1 7RU	1 August 2004
	Museum of Antiquities University of Newcastle upon Tyne Newcastle upon Tyne NE1 7RU	1 August 2004
	Shefton Museum of Greek Art & Archaeology University of Newcastle upon Tyne Newcastle upon Tyne NE1 7RU	1 August 2004

University of Northumbria at Newcastle	University Gallery and Baring Wing Northumbria University Sandyford Road Newcastle-upon-Tyne NE1 8ST	1 August 2004
University of Oxford	Ashmolean Museum of Art and Archaeology Beaumont Street Oxford OX1 2PH	1 August 2004
	Oxford University Museum of Natural History Parks Road Oxford OX1 3PW	1 August 2004
	Pitt Rivers Museum South Parks Road Oxford OX1 3PP	1 August 2004
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 Buarth Mawr Aberystwyth Ceredigion SY23 1NG	1 August 2004
University of Wales Swansea	Egypt Centre University of Wales Swansea Singleton Park Swansea SA2 8PP	1 August 2004"

19th July 2005

Gillian Merron
Joan Ryan
Two of the Lords Commissioners of Her Majesty's Treasury

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.

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

£3.00

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