
STATUTORY INSTRUMENTS

2017 No. 905

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2017

Made - - - - *11th September 2017*
Laid before the House of
Commons - - - - *12th September 2017*
Coming into force - - *1st November 2017*

The Treasury, in exercise of the powers conferred by section 33A(9) of the Value Added Tax Act 1994(1), make 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 2017 and comes into force on 1st November 2017.

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(2) is amended as follows.

3.—(1) In Column 2, opposite the entry in Column 1 for University of Edinburgh, below the text “Talbot Rice Gallery The University of Edinburgh Old College South Bridge Edinburgh EH8 9YL”, insert—

“St Cecilia’s Hall

Niddry Street

Cowgate

Edinburgh EH1 1NQ”

(1) 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).

(2) S.I. 2001/2879, amended by 2004/1709, 2005/1993, 2008/1339, 2010/608, 2012/2731, 2014/2858 and 2016/235.

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(2) In Column 3, opposite the entry for St Cecilia’s Hall in Column 2 inserted by article 3(1), insert “1st October 2014”.

4.—(1) In Column 2, opposite the entry in Column 1 for University of Glasgow, below the text “Zoology Museum Graham Kerr Building University of Glasgow University Avenue Glasgow G12 8QQ”, insert—

“The Hunterian Collections

Study Centre

Kelvin Hall

1431-1451 Argyle Street

Glasgow G3 8AW”

(2) In Column 3, opposite the entry for The Hunterian Collections Study Centre in Column 2 inserted by article 4(1), insert “1st August 2014”.

5.—(1) At the end of the Schedule, below the entry for Teeside University, insert—

“Athelstan Museum	Athelstan Museum Town Hall Cross Hayes Malmesbury Wiltshire SN16 9BZ	2nd November 2013
	Athelstan Museum The Moravian Church Oxford Street Malmesbury Wiltshire SN16 9AX	2nd November 2013
Burns House Museum	Burns House Museum Castle Street Mauchline Kilmarnock KA5 5BZ (in respect of the historical collections in its galleries, temporary exhibitions	1st June 2017

	and other related public programmes and events)	
Callendar House	Callendar House Callendar Park Falkirk FK1 1YR	2nd November 2013
Cumbernauld Museum	Cumbernauld Museum Cumbernauld Library 8 Allander Walk Cumbernauld G67 1EE (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	1st June 2017
Dean Castle	Dean Castle Dean Road Kilmarnock KA3 1XB	1st June 2017
Dick Institute	Dick Institute Elmbank Avenue Kilmarnock KA1 3BU (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	1st June 2017
Elgin Museum	Elgin Museum 1 High Street Elgin IV36 2HL	1st June 2017
The Fergusson Gallery	The Fergusson Gallery Marshall Place Perth PA2 8NS	1st June 2017
Glasgow Women's Library	Glasgow Women's Library 23 Landressy Street	1st June 2017

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	Glasgow G40 1BP (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	
Kilsyth Heritage	Kilsyth Heritage Kilsyth Library Burngreen Kilsyth G65 0HT (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	1st June 2017
King's Own Royal Regiment Museum	King's Own Royal Regiment Museum City Museum Market Square Lancaster LA1 1HT	1st June 2017
Kirkcaldy Museum and Art Gallery	Kirkcaldy Galleries War Memorial Gardens Kirkcaldy KY1 1YG (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	1st June 2017
The Library and Museum of Freemasonry	The Library and Museum of Freemasonry 60 Great Queen Street London WC2B 5AZ (in respect of the historical collections in its galleries, temporary exhibitions	1st June 2017

	and other related public programmes and events)	
Nantwich Museum	Nantwich Museum Pillory Street Nantwich Cheshire CW5 5BQ	1st June 2017
North Lanarkshire Heritage Centre	North Lanarkshire Heritage Centre High Road Motherwell ML1 3HU	1st June 2017
Perth Museum and Art Gallery	Perth Museum and Art Gallery 78 George Street Perth PH1 5LB	1st June 2017
The Pier Arts Centre	The Pier Arts Centre 28-36 Victoria Street Stromness Orkney KW16 3AA	1st June 2017
Pittencrieff House Museum	Pittencrieff House Museum Pittencrieff Park Dunfermline KY12 8QH	1st June 2017
The Regimental Museum of The Royal Highland Fusiliers	The Regimental Museum of The Royal Highland Fusiliers 518 Sauchiehall Street Glasgow G2 3LW	1st September 2014
	The Regimental Museum of The Royal Highland Fusiliers Kelvin Hall 1445 Argyle Street Glasgow G3 8AW	1st September 2014

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The Royal Academy of Arts	The Royal Academy of Arts Burlington House Piccadilly London W1J 0BD	1st January 2014
Royal College of Music	The Royal College of Music Museum Royal College of Music Prince Consort Road London SW7 2BS	5th August 2015
Shotts Heritage Centre	Shotts Heritage Centre 5 Behar Road Shotts ML7 5EN (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	1st June 2017
Stirling Smith Art Gallery and Museum	Stirling Smith Art Gallery and Museum Dumbarton Road Stirling FK8 2RQ	2nd November 2013
Stockwood Discovery Centre	Stockwood Discovery Centre Stockwood Park London Road Luton LU1 4LX	1st June 2017
Summerlee Museum of Scottish Industrial Life	Summerlee Museum of Scottish Industrial Life Heritage Way Coatbridge ML5 1QD	1st June 2017
Touchstones Rochdale	Touchstones Rochdale The Esplanade Rochdale	2nd November 2013

	Lancaster OL16 1AQ	
Towner Art Gallery	Towner Art Gallery Devonshire Park College Road Eastbourne BN21 4JJ	1st June 2014
University of Nottingham	University of Nottingham Museum Nottingham Lakeside Arts University Blvd Nottingham NG7 2RD	1st June 2017
Wardown Park Museum	Wardown Park Museum Old Bedford Road Luton LU2 7HA	1st June 2017
West Highland Museum	West Highland Museum Cameron Square Fort William PH33 6AJ	2nd November 2013
Yorkshire Sculpture Park	Yorkshire Sculpture Park West Bretton Wakefield WF4 4LG (in respect of the collections housed in its purpose-built buildings)	1st June 2017”

11th September 2017

David Evennett
Heather Wheeler
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 1st November 2017, 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) (“the Act”) 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.

This Order amends the Schedule to the 2001 Order (“the 2001 Schedule”) by inserting thirty one additional bodies and their respective specified museums and inserting an additional specified museum in respect of each of two bodies already contained in the 2001 Schedule.

The 2001 Schedule specifies dates which are the earliest respective dates that a supply can have been made, or an acquisition or importation can have taken place, for the VAT on that supply, acquisition, or importation to be the subject of a valid claim for a refund. The specified dates for 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 date on which this Order was made, laid and came into force. The authority for this is in section 33A(1) (c) and (9) of the Act.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.