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.

(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

	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