STATUTORY INSTRUMENTS

2016 No. 235

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2016

Made - - - -	*25th February 2016*
Laid before the House of Commons - - - -	*26th February 2016*
Coming into force - -	*1st April 2016*

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 2016 and comes into force on 1st April 2016.

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. In Column 2, opposite the entry in Column 1 for National Museums of Scotland, for—

"Royal Scottish Museum
Chambers Street
Edinburgh EH1 1JF
Museum of Scotland
Chambers Street
Edinburgh EH1 1JF"

"National Museum of Scotland
Chambers Street
Edinburgh EH1 1JF".

(**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 and 2014/2858.

4. In Column 2, opposite the entry in Column 1 for National Galleries of Scotland, below the entry for Scottish National Gallery of Modern Art, for—

"Dean Gallery
Belford Road
Edinburgh EH4 3DR"

"Modern Two
Belford Road
Edinburgh EH4 3DS".

5.—(1) In Column 2, opposite the entry in Column 1 for National Library of Scotland, below the text "National Library of Scotland George IV Bridge Edinburgh EH1 1EW", insert—

"(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)

Kelvin Hall

1431-1451 Argyle Street

Glasgow G3 8AW

(in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)".

(2) In Column 3, opposite the entry for Kelvin Hall in Column 2 inserted by article 5(1), insert "1st April 2014".

6. At the end of the Schedule, below the entry for National Coal Mining Museum for England, insert—

"London School of Economics and Political Science	The Women's Library London School of Economics and Political Science 10 Portugal Street London WC2A 2HD (in respect of the historical collections in its galleries, temporary exhibitions and other related public programmes and events)	1st May 2012
University of Essex	Essex Collection of Art from Latin America (ESCALA) Gallery Colchester Campus Wivenhoe Park Colchester	20th March 2014