VAT Refund Scheme for museums and galleries

VAT incurred in connection with providing free admission to the public is not normally recoverable. However, section 33A in the VAT Act provides a scheme under which this VAT will be reimbursed. The Cole Museum of Zoology and The Museum of English Rural Life became eligible for these refunds from 1st August 2004. Refunds are no longer claimed for The URE Museum.

1. Open to the general public for at least 30 hours per week, without exception
2. Offer free entry, without prior appointment
3. Hold collections in a purpose-built building
4. Display details of free entry and opening hours on the museum website
5. Provide details of visitor numbers

Admission is free where the public is able to enter a museum or gallery (without pre-booking), view the collections on display and use freely available facilities for no charge. This includes, for example, access to common areas and facilities such as play areas for children, lectures and instructional classes provided for no charge.

VAT can be reclaimed when it is incurred on most goods and services purchased in order to grant free rights of admission to principal collections.