HMRC - IHTM11224 - Gifts For National Purposes: Qualifying Bodies

The bodies which qualify for the exemption are set out in IHTA84 Sch 3 as amended. They are

The National Gallery

British Museum

The National Museums of Scotland (from 1 October 1985 - previously the Royal Scottish Museum)

The National Museum of Wales

The Ulster Museum

Any other similar national institution which exists wholly or mainly for the purposes of preserving for the public benefit a collection of scientific, historic or artistic interest and which is approved for the purposes of this Schedule by the Treasury. Approval has, to date, been given to:

The British Library

The British Museum (before 1 September 1992 - the Natural History Museum)

The Fleet Air Arm Museum

The Geological Museum

The Imperial War Museum

Lambeth Palace Library

The London Museum

The National Army Museum

The National Galleries of Scotland

The National Library of Scotland

The National Library of Wales

The National Maritime Museum

The National Museums and Galleries on Merseyside

The National Museum of Antiquities, Scotland (before 1 October 1985)

The National Portrait Gallery

The National Postal Museum

The National History Museum

Portsmouth Royal Naval Museum

The RAF Museum

The Royal Botanic Gardens, Kew

The Royal Marines Museum

The Science Museum

Submarine Museum

The Tate Museum

The Tower Armouries

The Ulster Folk Museum

The Victoria and Albert Museum

The Wallace Collection

Any museum or art gallery in the UK which exists wholly or mainly for that purpose and is maintained by a Local Authority or University in the UK

Any library the main function of which is to serve the needs of teaching and research at a University in the UK

The Historic Buildings and Monuments Commission for England

The National Trust for Places of Historic Interest or Natural Beauty

The National Trust for Scotland for Places of Historic Interest or Natural Beauty

The National Art Collections Fund

The Trustees of the National Heritage Memorial Fund

The National Endowment for Science, Technology and the Arts (NESTA) (from 2 July 1998)

The Friends of the National Libraries

The Historic Churches Preservation Trust

The Nature Conservancy Council (before 1 April 1991)

Nature Conservancy Council for England (from 1 April 1991)

Nature Conservancy Council for Scotland (from 1 April 1991)

Countryside Council for Wales (from 1 April 1991)

Any Local Authority (IHTM11225)

Any Government department (IHTM11226)

Any University or University College in the UK

A health service body (IHTM11227), within the meaning of ICTA88/S.519A ( this was added to the list with effect from 17 September 1990)

Previous page

Next page