



Department
for Culture,
Media & Sport

Baroness Twycross
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25 March 2025

Lord Parkinson
House of Lords
London
SW1A 0PW

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Dear Lord Parkinson,

I pledged to write to you following Oral Questions on 6 March on the topic of the museums VAT refund scheme, and the 1964 Public Libraries and Museums Act.

The VAT Refund Scheme for museums and galleries (known as “VAT section 33a”) incentivises the provision of free access to the permanent collections of museums and galleries in the UK, by refunding otherwise irrecoverable VAT incurred on eligible expenditure. Introduced in 2001, we are proud that the scheme now covers 174 museums across the UK, providing even more opportunities for people across the country to engage with their local heritage, with minimal barriers to access.

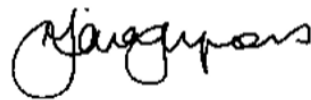
I have noted your remarks on the scheme, which does a great amount of good supporting public programmes and museum renovations, as you know from your previous role and support for the scheme. As a tax measure, the VAT Refund Scheme for museums and galleries is administered by HMRC on behalf of HM Treasury. As attention turns to reopening the scheme in due course, in line with previous application cycle timelines, officials from across departments will consider how best to promote the scheme.

You also raised the 1964 Public Libraries and Museums Act. The provision of cultural funding and facilities by local councils, and the basis - statutory or otherwise - for them doing so, is a topic I take a great interest in. The Government takes a very cautious approach to creating any new requirements on councils, in light of financial challenges. You are no doubt aware however of MHCLG’s position - in Baroness Taylor’s statement made 24 February - of the government’s clear expectation that councils in financial difficulty keep community and heritage assets in public ownership, for the benefit of local residents. You will also know that the government has made a firm commitment to restore stability to Local Government funding: this began with an increased settlement for local authorities, confirmed at the Autumn Budget, and we will continue working in partnership with councils and local leaders to increase communities’ access to culture, closer to where they live.



I will deposit a copy of this letter in the Libraries of both Houses.

With best wishes,

A handwritten signature in black ink, appearing to read 'Twycross', written in a cursive style.

Baroness Twycross
Minister for Gambling