



department for  
**culture, media  
and sport**

# **CULTURAL GIFTS SCHEME**

(the “CGS” or the “Scheme”)

A Scheme for the Gifting of Pre-Eminent and Associated Objects in  
Exchange for Tax Reductions

## **Guidance**

6 December 2011

Our aim is to improve the quality of life for all through cultural and sporting activities, support the pursuit of excellence, and champion the tourism, creative and leisure industries.

# **CULTURAL GIFTS SCHEME (the “CGS” or the “Scheme”)**

## **A Scheme for the Gifting of Pre-Eminent and Associated Objects in Exchange for Tax Reductions**

### **Purpose of this document**

1. The provisions contained in [Schedule [X] to the Finance Act 2012] sets out how a tax reduction will be applied to an individual's or company's tax liability when an object has been successfully donated to be held for the benefit of the public or the nation. The donation must be made in accordance with a scheme set up by the Secretary of State for Culture, Olympics, Media and Sport. This document constitutes the Scheme for the purposes of that Schedule and aims to provide a practical guide as to how to make an application to donate an object under the Scheme.
2. This document also provides a brief summary of how certain aspects of the tax reduction relevant to the application and acceptance process of the CGS will operate. Please note however that this document is not intended to provide a detailed description of the tax rules and does not replace or supersede the information in the HM Revenue & Customs (“HMRC”) Guidance Manuals or Notes. Further guidance on the tax reduction is available on the HMRC website: (to be drafted).

### **Who should read this document?**

3. If you are thinking of donating an object to be held for the benefit of the public or the nation in exchange for a reduction in tax then you should read this document to find out more about the circumstances in which an application will be capable of being accepted. If you decide to proceed, the “How to Apply” section at the end of the document explains what you will need to do next.
4. This document is also a point of reference for public museums, galleries, libraries, records offices and other cultural institutions which may be invited to receive objects allocated under the CGS.
5. If, having read this document, you require further information on the Scheme, please contact the Acquisitions, Exports, Loans and Collections Unit of Arts Council England (“Arts Council”). See also paragraph 59 for a list of contacts who can answer questions about specific areas of the Scheme.

### **Background**

6. In the Budget announcement in March 2011, a range of measures was announced by the Chancellor to encourage charitable giving and philanthropy amongst other things. These measures included a proposal to encourage people to donate, for the benefit of the public or the nation during their lifetime, objects which are pre-eminent or associated with an historic building, in return for a reduction in the donor's tax liability.
7. The provisions contained in [[Schedule [X] to the Finance Act 2012] set out the circumstances in which the donation of an object will qualify for a tax reduction. The circumstances require the object to be pre-eminent or associated with an historic building and to be donated for the benefit of the public or the nation. The donation must also be made, registered and accepted in accordance with the Scheme. As well as constituting the Scheme for the purposes of

Schedule [X] the Finance Act 2012, this document should also help applicants to understand how the CGS operates, who is eligible to apply and the types of objects that may be considered for donation. It also explains how objects to be donated will be valued, aspects of how the tax reduction will be calculated and which institutions will be eligible to hold objects accepted for the benefit of the public or the nation (“eligible institutions”).

8. Although the CGS shares many similarities with the Acceptance in Lieu Scheme (the “AIL Scheme”) which allows works of art, land and buildings to be accepted into public ownership in lieu of inheritance tax<sup>1</sup>, the CGS is different in a number of respects. In particular, the CGS provides for (where certain conditions are met) owners of objects or collections of objects, who wish to see them placed in eligible institutions in the UK, to do so during their lifetime and in the knowledge that they will remain in those institutions, will be available to the public and will be maintained in good condition. The CGS also differs from the AIL Scheme because the CGS does not allow the eligible institution to which the object is transferred to fund the difference between the amount of tax reduction available and the amount of the object’s agreed open market value (called “hybrid offers”). Also, under the CGS, objects must be allocated and displayed in eligible institutions (although short-term loans to or exhibitions at other institutions may be permitted). The CGS is not appropriate for gifts of land and buildings which may, in suitable circumstances and subject to certain conditions, qualify for other forms of tax relief.
9. The total value of tax reductions available under the CGS and taxes offset under the AIL Scheme shall not, together, exceed £30 million in any tax year. This is referred to as the “annual limit” in this document and is discussed in paragraph 36.

## Overview of the Scheme

10. The CGS will work as follows:

- A person (an individual acting in their private capacity or a company) with a tax liability in the UK who wholly owns an object or collection of objects, considered to be pre-eminent or associated with an historic building in public ownership, offers to donate the object or collection to the nation. Jointly-owned property will not be considered under the CGS;
- Offers to donate an object which is pre-eminent or associated with an historic building should be made to the Arts Council and will be registered in accordance with the Scheme as set out in this document. Applications will be considered by the Acceptance in Lieu Panel (the “Panel”) on a first come, first served basis;
- Objects which the Panel assesses as not being pre-eminent or not clearly associated with an historic building will be declined. Applications may also be declined at this stage where acceptance would cause the annual limit for AIL and the CGS to be exceeded or if the Panel otherwise considers that the offer should not be accepted. The Arts Council will write to the applicant informing them if the application has been declined and explaining the reasons;
- Where the Panel considers that all the requirements have been met, including that an object is pre-eminent or associated with an historic building, the object’s fair market valuation has been agreed by the Panel and the Panel considers that the object should be donated for the benefit of the public or the nation, the Panel will then make a recommendation to the relevant Minister (being the Secretary of State for Culture,

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<sup>1</sup> or one of its predecessors, Capital Transfer Tax and Estate Duty

Olympics, Media and Sport, the Welsh Ministers, the Scottish Ministers or the Northern Ireland Department for Culture, Arts and Leisure);

- If the relevant Minister agrees with the recommendation, the applicant will be informed by the Arts Council and will receive a letter of acceptance containing the agreed valuation and, where appropriate, a schedule of how the tax reductions will be applied. The applicant will need to accept the offer within 30 days of the date of the letter of acceptance. The terms in the letter of acceptance, once accepted by the donor, are the “agreed terms” for the purposes of the Scheme;
- The gift will then be made pursuant to the agreed terms and the object will transfer from the donor to be held for the benefit of the public or the nation. The title to the object will transfer from the donor to the relevant Minister who will arrange for title to the object to transfer to an eligible institution or, if appropriate, for the object to be lent to an eligible institution. In practice the relevant Minister may agree that title to the object can transfer directly from the donor to the eligible institution;
- The Panel will inform HMRC of the donation, including details of how the tax reduction is to be applied, where the donor is an individual. HMRC will not apply the tax reduction to a person’s tax liability unless and until the Panel has confirmed to HMRC that the relevant conditions for the tax reduction have been met;
- As set out in the [Schedule [ ] to the Finance Act 2012], the maximum value of the tax reduction is [30]% of the agreed value of the object that is being donated where the donor’s liability is to income tax and capital gains tax, and [20]% of the agreed value of the object where the donor’s liability is to corporation tax. For individuals, the tax reduction can be spread across a maximum of five tax years, beginning with the year in which the offer is registered by the Panel. Companies will not be able to spread the tax reduction: the tax reduction can be used only to offset the company’s corporation tax liability generated in the accounting period in which the offer was registered by the Panel;
- Subject to the detailed rules and exceptions contained within [Schedule [ ] to the Finance Act 2012], the donor will not be liable for capital gains tax or inheritance tax on the donation. Schedule [ ] also contains provisions relating to objects which have previously been made conditionally exempt from inheritance tax or where estate duty has been deferred. HMRC Guidance Manuals contain further detailed guidance on this point. (*guidance to be drafted*).

## **Eligible donors**

11. The CGS will be open to individuals acting in a private capacity who have a liability to UK income tax or capital gains tax and to companies with a liability to UK corporation tax. Trusts, trustees and personal representatives will not be eligible to participate in the Scheme.

## **The application process**

12. The process for all applications under the CGS will be administered by the Arts Council. Applications to donate objects are to be made in writing to the Arts Council at the address shown in paragraph 58.
13. Subject to the annual limit not already having been exceeded, the Arts Council will formally register the application under the Scheme within 30 days of receiving all the required

information (the “offer registration date”). Applicants who do not provide all the information required with their application will be requested to provide this as soon as possible. The application will not be registered until the Arts Council is satisfied that it has received all the required information.

14. The offer registration date has consequences for valuation and tax purposes. Whereas the Panel may take some time to agree the valuation of an object, the final agreed valuation will be the value of the object as at the offer registration date. The Arts Council will notify the offer registration date to HMRC within 30 days after the offer registration date. The offer registration date will be recorded by HMRC for tax purposes, should the application succeed.
15. The registration of an application does not give rise to any right or expectation that the application will be accepted under the Scheme and it is not to be taken as approval that any of the conditions of the CGS have been satisfied.
16. The application must include the following information:
  - a) Full details of the object, for example, artist or designer, title, medium, dimensions, date, provenance, exhibition history and any associated literature or correspondence which might help illustrate any of these points. Applicants who are considering donating archival material may find it helpful to refer to the notes at Annex [ ] which apply to the AIL Scheme;
  - b) Valuation and information on who has provided the valuation, together with evidence of auctions, sales or other material which may help to justify the valuation (see paragraphs 17-22) for further advice on valuations);
  - c) Evidence of good legal title and detailed evidence of provenance, including details of the ownership of the object between 1933-1945, where applicable. The applicant must sign the undertaking confirming that they have full and unencumbered title to the object, with unrestricted right to transfer title free from all third party rights or claims (including, where appropriate, copyright claims);
  - d) At least three good quality colour photographs and a high resolution jpeg of the object. Where an application relates to intangible objects, e.g. video installations or other electronic records, any printed images relating to the objects should be provided, where these are available;
  - e) A statement setting out why the object is considered to be pre-eminent or associated (see paragraphs 24-27);
  - f) Contact details of the applicant or their agents and details of where the object can be inspected;
  - g) In the case of individuals only an interim tax schedule (the “Interim Schedule”) which specifies, on the basis of the applicant’s valuation, in which tax years (for up to five tax years beginning with the year in which the offer is registered) and in what amounts the applicant would like the tax reduction to be spread. The individual may also specify the order in which, if the application were to be accepted, the applicant would want the liability to be offset against the relevant taxes (income tax or capital gains tax in the first tax year;
  - h) The applicant should supply details of their Tax Office, their Unique Tax Reference and National Insurance Number and will also be required to give consent to the Arts Council,

HMRC and DCMS to exchange information relating to the applicant(s), their donation and the tax reduction associated with the gift; and

- i) The preferred eligible institution (if any) to which the applicant[s] would wish to see the object transferred (see paragraphs 37-45).

### **How should the object be valued?**

17. Applicants are required to provide information concerning the object's estimated value. The value of each object should be its fair market price. This is taken to mean the price at which the object could reasonably be expected to change hands in an open and unrestricted market, where buyer and seller are both knowledgeable, informed and prudent, with neither being under any compulsion to buy and sell and where the value is unaffected by any consideration relating to past or future transactions between the parties.
18. The objective therefore is to agree an estimate of what the object might have fetched in the saleroom, i.e. the open market value at the time of the application. Reasons should be given by the applicant for the valuation on the application and each valuation should be accompanied by substantiating evidence. The value will not take into account any costs of disposal, that is they will exclude the costs of professional fees or tax.
19. The costs to the applicant of establishing and agreeing the valuation of the object, and of transferring title to the object, will not be taken into account when determining the fair market value and will be the sole responsibility of the applicant.
20. Based on the applicant's valuation, an individual applicant will need to provide an Interim Schedule if they wish to spread the tax reduction beyond the tax year in which the offer is registered. This is described in paragraph 48.
21. Applicants should note that the valuation set out in the application does not give rise to any right or expectation that the valuation will be accepted by the Panel. As set out in paragraphs 31-32, the Panel will consider the valuation and may seek to agree a revised valuation.
22. The date at which the value of the object is to be agreed for the purposes of the CGS will be the offer registration date (see paragraphs 13-14 above).

### **Consideration by the Panel**

23. The Panel will assess the information submitted with the application. In particular, it will assess whether the object is pre-eminent or associated with an historic building, the valuation stated on the application and whether a preferred institution is an eligible institution. The Panel may take such expert advice as it considers reasonable to assist it in its assessment.
24. As set out in [paragraph [ ] of Schedule [ ] to the Finance Act 2012], an object is pre-eminent if it falls into one of the following categories:
  - any picture, print, book, manuscript, work of art, scientific object or other thing which the relevant Minister is satisfied is pre-eminent for its national, scientific, historic or artistic interest; or

- any collection or group of pictures, prints, books, manuscripts, works of art, scientific objects or other things if the relevant Minister is satisfied that the collection or group, taken as a whole, is pre-eminent for its national, scientific, historic or artistic interest.
25. The concept of “national interest” includes interest within any part of the UK. In determining whether an object or collection or group of objects is pre-eminent, the Panel will have regard to any significant association of the object, collection or group with a particular place.
26. It is intended that the definition of pre-eminent will include works by living artists.
27. Paragraph [ ] of Schedule [ ] of the Finance Act 2012] refers to an object associated with an historic building. For the purposes of the Scheme, this is an object which is or has been kept in any building:
- a) which has been, or is to be, accepted in satisfaction or part satisfaction of inheritance tax or of estate duty; or
  - b) if the building or any interest in it belongs to Her Majesty in right of the Crown or of the Duchy of Lancaster, or belongs to the Duchy of Cornwall or belongs to a Government department or is held for the purpose of a Government department; or
  - c) if the building is one of which the Secretary of State, Welsh Ministers or Scottish Ministers is guardian under the Ancient Monuments and Archaeological Areas Act 1979 or which the Department of the Environment for Northern Ireland is guardian under the Historic Monuments and Archaeological Objects (Northern Ireland) Order 1995; or
  - d) if the building belongs to any body within Schedule 3 to the Inheritance Act 1984,

In addition, where the relevant Minister considers it desirable for the object to remain associated with the building.

28. The Panel will consider applications only on the basis that the object, if accepted, will be held on behalf of the public or the nation, i.e. displayed in a space under the control and management of an eligible institution (see paragraphs 38-46). It will not consider the donation of objects which are to be placed on extended or permanent loan to an institution which is not an eligible institution. Unlike the AIL Scheme, the CGS will not consider hybrid offers (see paragraph 8 above).
29. The Panel will also take into account the physical condition of the object. If an object is in poor condition the Panel is likely to recommend that the application is rejected.
30. The Panel will reject the acceptance of objects which it does not consider to be pre-eminent or associated with an historic building. Similarly, the Panel may reject an application, even where the object is pre-eminent or associated with an historic building, where acceptance of the object would, or could breach the annual limit or where other objects which are pre-eminent or associated with an historic building are preferred. The Panel’s decisions in this regard are final and it will not accept requests to review a decision.
31. Where the Panel finds that an object is pre-eminent or is associated with an historic building, it will then confirm that it is prepared to recommend the valuation or, where appropriate, advise the applicant of an alternative valuation at which it would recommend acceptance of the object.

32. For individual applicants, once the valuation of the gift has been agreed between the Panel and the applicant, the applicant will have the opportunity to amend the Interim Schedule if the agreed valuation is different from the valuation provided at the time of application. If the Panel agrees the amendments to the Interim Schedule, the schedule will form part of agreed terms and no amendments or other revisions will be permitted. This means that if, in any of the prescribed years, the donor's actual tax liability is less than the amount of tax reduction set out in the schedule to the agreed terms for that year, then the difference cannot be covered and will be lost to the donor in that year, and cannot be rolled forward into any future years. On the other hand, if the donor's tax affairs are such that, in any of the prescribed years, the donor's actual tax liability is more than the amount of tax reduction set out in the schedule to the agreed terms for that year, then the donor will only be able to claim the amount of tax reduction set out in that schedule for that year. This allows the Panel to have certainty for future year commitments when managing the annual limit.
33. Applicants may express a wish, but not a binding condition, for their object to be gifted to a preferred eligible institution as defined in paragraph 38. Only preferred institutions which are "eligible institutions" will be considered by the Panel.
34. Where the Panel considers that an application meets all the requirements, the Panel will make a recommendation to the relevant Minister.
35. Where the relevant Minister accepts the recommendation, the donor will be informed by the Arts Council that the gift has been accepted. The Arts Council will then issue a letter of acceptance to the donor (once accepted by the donor, being the agreed terms) which includes the agreed valuation and schedule of how the tax reductions will be applied. The donor will need to accept the agreed terms within 30 days of the date of the letter of acceptance.

### **Annual Limit for CGS and AIL Scheme**

36. The CGS, together with the AIL Scheme, will operate within a £30m annual limit for both schemes. This means that the annual reduction in tax liabilities and amount accepted in lieu of tax under both schemes must, together, not exceed £30 million in each tax year, starting 6 April. The Panel will take into account the value of any other gifts of cultural objects and offers in lieu of tax it has already recommended or is considering recommending before making a new recommendation to a Minister, so as not to exceed the annual limit. In presenting its recommendations to Ministers on donations under the CGS, the Panel will provide an assurance that acceptance of the gift will not breach the annual limit for the relevant year. The Secretary of State for Culture, Olympics, Media and Sport will have overall accountability for ensuring that the annual limit is not exceeded.

### **Transfer of objects to eligible institutions**

37. The object will transfer from the donor to be held for the benefit of the public or the nation. The title to the object will transfer from the donor to the relevant Minister who will make arrangements for title to the object to then be transferred to an eligible institution or, if appropriate, for the object to be lent to an eligible institution to hold the object. In practice the relevant Minister may agree that title to the object can transfer from the donor to the eligible institution instead of being transferred first to the relevant Minister. It is not intended that an object should physically transfer to the relevant Minister or to a Government department or body.

38. For the purposes of the Scheme, an eligible institution is an institution or body that is willing to accept an object and which falls within categories (a) or (b) below:
- a) any museum, art gallery, library or other similar institution having as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest; or
  - b) any body having as its purpose or one of its purposes the provision, improvement or preservation of amenities enjoyed or to be enjoyed by the public.
39. Applicants may express a wish that the object be transferred to an eligible institution of their choice. The Panel will consider any such wish and take into account factors such as:
- the institution's collections policy;
  - its existing holdings;
  - the level of public access that it will provide;
  - its security and environmental controls; and
  - any connection it has to the owner, the object, or its creator.
40. The Panel will recommend to the relevant Minister whether the applicant's preferred eligible institution is a suitable recipient for the object. In most cases it is expected that objects will transfer to the applicant's preferred eligible institution but applicants should be aware that the Panel is not bound to accept the preference, for example, the Panel does not consider the institution to be appropriate.
41. If the Panel considers the preferred eligible institution is not appropriate for any reason, it will advise the applicant and provide an opportunity for the applicant to name an alternative eligible institution, before any recommendation is put forward for approval by the relevant Minister.
42. Where the gift is made without a wish and if a suitable alternative eligible institution is not named, the availability of the object will be advertised by the Arts Council on its website. Where a gift of manuscripts is made without a wish, the National Archives will advertise the availability in the *Times Literary Supplement* and advise the Panel on the appropriate eligible institution. The Panel will assess the responses and consider the merits of each before making a recommendation on transfer to the relevant Minister, who will have ultimate responsibility for deciding on the transferee.
43. Objects will be transferred to the eligible institution on such conditions as the relevant Minister directs but such conditions will include all of the following to ensure each object is protected and accessible to the public:
- The eligible institution shall, at its own expense, maintain the object in good condition and make good any repairable damage. It shall ensure that the object is kept in a place with appropriate security and environmental conditions;
  - The object shall be made available to the public and be on open public display for a minimum of 100 days or a period appropriate to the nature of the object and taking into account the long term preservation of the object for future public enjoyment;

- The object may not be sold. The object may not be transferred to another institution except for short periods of exhibition without the prior consent of the relevant Minister; and;
  - If the eligible institution to which the object has been transferred is unable to fulfil any or all of the conditions in this paragraph, it shall notify the Panel immediately and surrender the object to the relevant Minister, who will seek advice from the Panel as to a new eligible institution to which the object can be transferred.
44. The Arts Council will liaise with the owner of the object and the eligible institution to which it is to be transferred either permanently or temporarily, pending a decision on permanent transfer, regarding the collection and transportation of the object. The donor will be responsible for arranging any insurance and transport and bearing any costs.
45. The object will remain the responsibility of the donor until legal title has passed and the object is delivered in good condition to the agreed eligible institution.

### **Calculating the tax reduction**

46. Following the formal acceptance of a donation by the relevant Minister and confirmation of the delivery of the object in an acceptable condition to the agreed eligible institution, the Arts Council will confirm in writing to HMRC:
- The name of the donor;
  - details of the object or objects (including the agreed value of the object);
  - the agreed schedule of tax reductions;
  - in the case of individuals only, whether the individual has specified the order in which, if the application were to be accepted, the applicant would want the liability to be offset against the relevant taxes (income tax or capital gains tax);
  - that the requirements of the CGS have all been met, although applicants should note that HMRC will still need to ensure that requirements of Schedule [x] of the Finance Act 2012 have been met before the tax deduction can be applied;
  - the title of the object has been transferred pursuant to the CGS; and
  - that delivery of the object in acceptable condition has been confirmed by the recipient eligible institution.
47. The tax reduction will be available against only the income tax and capital gains tax liabilities of individual donors or against the corporation tax liability (including liabilities on chargeable gains) of corporate donors.
48. The tax reduction will, provided all the relevant conditions have been met, be offset against the donor's tax liabilities relating to the tax year in which the application to donate is registered by the Panel. Individual donors may agree with the Panel a schedule of tax reductions which allows the donor to spread the tax reduction across up to five tax years

beginning with the tax year starting 6 April in which the gift is registered. The figures allocated in the agreed terms schedule to each relevant tax year may be different amounts for each year but must not, in total, exceed the total tax reduction figure for the application in question. No revision of the agreed terms schedule will be permitted, even where the donor's tax liability is found to be lower or higher than anticipated for a particular tax year. If the donor's tax liability turns out to be lower than expected, then the element of tax reduction for that year which goes unused will be lost.

49. The explanatory notes to Schedule [X] the Finance Act 2012 explain the effect of making a donation pursuant to the CGS as regards late payment interest and late payment penalties.
50. Individual donors will be able to specify whether they want the tax reduction to be set against income tax or capital gains tax first. Any balance remaining will be set against any outstanding liability under the other head of duty. For example, if an individual has a tax reduction available of £200,000 with an income tax liability of £100,000 and a capital gains tax liability of £300,000 the donor may specify the tax reduction to be set first against income tax and then against capital gains tax. In that case the whole of the income tax liability will be extinguished, leaving a balance of £100,000 to be set against the capital gains tax liability of £300,000. Alternatively the donor may opt to set the tax reduction against the capital gains tax liability, leaving £100,000 capital gains tax and £100,000 income tax to pay.
51. Donors will be asked to specify the order in which they want the liability to be offset, and if appropriate, a schedule of the years in which the tax reduction is to be set, at the time they are asked to confirm the value of the object.
52. The registration date will be treated as the date of disposal of the object for capital gains tax purposes and for corporation tax on chargeable gains.

### **Devolved administrations**

53. While the Panel will make a recommendation on whether an object is pre-eminent or associated with an historic building and whether it should be accepted, the final decision is for the Secretary of State for Culture, Olympics, Media and Sport, the Scottish Ministers, the Welsh Ministers or the Northern Ireland Department for Culture, Arts and Leisure. The criteria for determining who makes the final decision is set out in [Schedule [X] to the Finance Act 2012] and explained below.
54. When recommending a pre-eminent object, the Panel will determine which is the relevant Minister according to the location of the object at the time of the application (i.e. whether it is located in England, Wales, Northern Ireland or Scotland) and whether the applicant has expressed any wish about where the object is to be displayed (i.e. whether there is a wish that it be displayed in England, Wales, Northern Ireland or Scotland). In cases where an object does not have a purely Scottish, Welsh or Northern Irish interest, the decision of whether an object is pre-eminent is exercised by the relevant Minister and the Secretary of State concurrently. When recommending an object associated with an historic building in public ownership, the Panel will determine which is the relevant Minister according to the location of the building.

### **Publication and Confidentiality**

55. On completion of the gift and delivery to an eligible institution, an announcement will be made by the Arts Council, or by the relevant body in Scotland, Wales or Northern Ireland, depending on which Minister has made the final decision, giving details of the gifted object

and the amount of tax relief which has been made available by the acceptance of the object. Images of the object provided by the donor to the Panel for the purposes of assessment of the gift may be used for publicity purposes.

56. Where for any reason an application is not accepted or is withdrawn no announcement will be made.
57. The rules of taxpayer confidentiality apply throughout and accordingly the name of the donor will remain confidential unless the donor gives specific written consent for their right of confidentiality to be waived. For the avoidance of doubt, this consent will be separate to the consent given to HMRC, DCMS and the Panel to exchange taxpayer information between themselves for the purposes of an application under the scheme (see paragraph 16(h)).

### How to apply

58. Donors should submit a written application to the Arts Council, which must include the information set out in paragraph 16. Applications should be sent to:

**Cultural Gifts Scheme**

Acquisitions, Exports, Loans and Collections Unit  
Arts Council England  
14 Great Peter Street  
LONDON SW1P 3NQ

### Other contacts

59. The following contacts will be able to provide further advice on the CGS:

Arts Council (Managers of the CGS)

Gerry McQuillan  
Acquisitions, Exports, Loans and Collections Unit  
Arts Council England  
Tel: 020 7973 5108  
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HM Revenue and Customs

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