

Acceptance in Lieu

Report 2007/08



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Preface

The instinct to collect is fundamental to all of us; museums, libraries and archives all give that instinct its life in society at large. The Acceptance in Lieu (AIL) Scheme which, as this report shows, continues to prosper, transforms the private collector into the public curator, bringing private property into public ownership for the benefit of everyone. But collecting for the public is only a starting point. Having entered our national regional and local collections these objects must then be used to engage with the audiences which our museums and archives serve and the stories that they encapsulate must be drawn out and made accessible.

In a year in which the McMaster Report on *Excellence in the Arts* has seen a renewed emphasis on excellence, risk taking and increasing recognition of the need to represent the diversity of the UK in the 21st century, the AIL Scheme fulfils all these criteria. The basis upon which most of the items are recommended for acceptance is their pre-eminence and the range of material that has been accepted is a mirror of the diversity of interest. Works of art from Ireland, Belgium, Germany, Italy, Iran and Japan reflect a wide-ranging interest in world cultures while the archives that have come into public ownership tell the history of the UK's involvement with Europe and America as well as our own national, regional and local histories.

To ensure that standards within the scheme remain at a high level MLA is heavily dependent upon the work of the Acceptance in Lieu Panel, ably chaired by Jonathan Scott and assisted by ten expert members who give a considerable amount of time and expertise. In turn they are advised by a wide range of museum and professional experts who are listed in Appendix 3. To all of these MLA extends its appreciation and thanks.

Although a few months ago it looked as if improvements in tax-planning might be leading to a slow decline in the role of AIL, I am pleased to say that this was only a temporary dip and that the new financial year has seen a strong upsurge in applications. The strengths of the AIL Scheme are many and MLA hopes that the expertise and experience we have built up in ensuring the Scheme's best use can be developed. We look forward to working with Government on its agenda for developing and extending partnerships between private and public sector so as to ensure that our museums, libraries and archives continue to make a vital contribution to the communities that they serve.

Andrew Motion
Chair, MLA

Introduction

During 2007-2008 we completed 32 cases. The total value of the objects accepted was £15.2m and tax of £10.3m was satisfied as a result.

Year to 31 March	Number of cases	Value of objects accepted	Tax settled
2001	23	£24.6m	£16.0m
2002	27	£35.1m	£26.6m
2003	37	£39.9m	£15.8m
2004	23	£21.7m	£15.0m
2005	28	£13.0m	£8.9m
2006	38	£25.2m	£13.2m
2007	32	£25.3m	£13.9m
2008	32	£15.2m	£10.3m

A wide variety of works of art and archives has been acquired: portraits by artists such as Bartel Beham, Batoni, Liotard, Ramsay and Watts, a fragment of a painting by Memling, a great Venetian scene by Carlevarijs and watercolours by Turner, a Gothic mirror from Horace Walpole's Strawberry Hill, one of Nelson's shirts and the chair from his cabin onboard H.M.S. Victory, some of the contents of five National Trust houses as well as fine paintings from Kiplin Hall, which is owned by a charitable trust, and a number of important archives. These were distributed to a range of museums, galleries and archives from Suffolk to Cheshire and from Yorkshire to the Isle of Wight as well as to our national museums in London, Edinburgh and Cardiff.

Private collections

The recent announcement of the offer of two great Titians from the Bridgewater collection underlies the crucial importance of private collections in the context of our national heritage.

The great houses of the UK are a precious asset. These houses, their collections, parks and gardens are an integral part of our national life and history – the castle where Edward II was murdered, the house where Queen Elizabeth I was living when she was called to the throne, the palace given by the nation to the victor of Blenheim, the house where the Waverley novels were written, galleries lined with works of Titian and Claude, Van Dyck and Reynolds, Sargeant and Moore and Freud. Some of these places contain historic relics that are crucial for an understanding of local as well as national history; others chronicle the development of British taste over the centuries; yet others contain great masterpieces that are the envy and target of museums worldwide. In no other country are so many key historic and artistic treasures still in private hands, some in private houses, and others on loan to public museums and galleries.

These houses and their collections, having survived the assaults of two World Wars, death duties and the equally destructive deathwatch beetle, must continue to be available as essential parts of the tourist scene, as providers of rural employment and as, in effect, regional museums offering a cultural experience to millions of visitors who would hesitate to enter their local museum or gallery. There is, however, a risk. The tradition of primogeniture, which has preserved most of these ensembles intact for so long, is weakening – it is no longer axiomatic that the eldest son should always inherit.

Divorce and the consequent division of assets have led to the sale of important parts of great collections. As the value of works of art rises steeply financial advisers are recommending that families should 'rebalance their assets' and sell chattels. Recent changes to the laws on trust may also force owners to sell heritage objects to meet the periodic tax charges. In our last report we referred to the fact that "at no time within living memory have so many of the nation's first eleven masterpieces in private ownership been on the transfer list on offer to overseas buyers"; fortunately, for differing family reasons, some of the threats to which we alluded have been withdrawn but the withdrawals are not permanent. At the time of writing Tate, however, has just raised £6m to acquire the Rubens sketch for the ceiling of the Banqueting House in Whitehall. The successful saving last year of Dumfries House, primarily as a result of the efforts of HRH Prince Charles, was a great triumph, but it cannot easily be repeated.

All this is overshadowed by the offer of the two Titians to the National Gallery of Scotland and the National Gallery for a total of £100m. The purchase grants of our museums and galleries are not sufficient for making major acquisitions on this scale, while calls on the National Heritage Memorial Fund, the National Lottery and the Art Fund to support such acquisition campaigns will exceed their limited resources.

It is, therefore, necessary and timely to explore ways in which private philanthropy could be harnessed for acquisitions. A start has been made on making a stronger case for devising tax schemes to increase philanthropic giving in order to meet the situation outlined above. It may not be possible to implement such schemes until a more benign economic climate has returned, but it is noticeable that the whole debate on how to encourage private philanthropy, particularly in the cultural sector, has received renewed vigour since our last report.

We welcome recent initiatives by MLA, the National Museum Directors' Conference and Arts Council England. It is sensible that these bodies have started working closely with the Department for Culture, Media and Sport and the Treasury, and the publishing of *Private Giving for the Public Good* is a particularly helpful step. Individual statements of importance include an article by Sir Nicholas Serota of Tate in *The Observer* on 20 April 2008, by Sir Timothy Clifford, formerly of the National Galleries of Scotland, in *The Times* on 1 September 2008, and by Neil MacGregor of the British Museum in *The Times* on 15 November 2008. All advocate tax incentives similar to those for the AIL Scheme in order to encourage private giving and philanthropy. We strongly support their eloquent arguments.

The National Trust

Through the AIL Scheme the National Trust last year acquired furniture from Nostell Priory, furniture and paintings from Scotney Castle, silver from Dunham Massey, sculpture from West Wycombe, and books and paintings from Sissinghurst Castle. We are delighted that, as a result of these transactions, important parts of the collections in these houses have been acquired for the nation.

It was not unusual for the families who donated their houses to the National Trust to retain ownership of the contents. This benefited both parties at the time of the gift and was encouraged by the tax regimes then in force. In many cases the Trust was able to agree loan arrangements with the original donors, although these were often time-limited. In today's economic climate, and where owners may be several generations removed from the original donors, it is not surprising that there are occasional pressures to realise the value of some of these chattels. In these cases the AIL Scheme can be an enormous help in safeguarding important contents.

It is very satisfactory that the AIL Scheme has over the years enabled the National Trust and the National Trust for Scotland to acquire many of the contents of such houses. Where the National Trust is the recipient of major allocations of objects, the houses within which they are located should provide conditions of care, display and study that are equal to those provided in the UK's museums. Nearly 150 National Trust houses are already within MLA's Accreditation Scheme and we recommend that the standards set by the scheme are met over the whole range of its properties which contain heritage collections and particularly so for those that benefit from the AIL Scheme. Accreditation is currently defined as a minimum standard and we welcome the MLA's intention to improve the scheme by extending its application to cover visitor-related benefits, for instance interpretation and presentation.

The Contemporary

When British art is enjoying such international recognition it is particularly desirable that our museums and galleries should be able to acquire works by contemporary artists. The suggestions put forward in *Private Giving for the Public Good* provide a useful basis for schemes whereby the philanthropic instincts of younger collectors could be encouraged and collections of works by contemporary artists could be offered to our museums and galleries. Anthony d'Offay's recent gift of modern art, *Artist Rooms*, sets a fine precedent for such generosity.

Studies of contemporary literature could also benefit from a modest change to the tax regime. It is to be regretted that the papers of very few literary figures of the 20th century have been offered in lieu because so many archives have already been acquired by universities in the USA. This is partly because the UK tax authorities treat the archives of living authors as revenue rather than capital assets. It would be very helpful to British literary studies if living authors could sell their papers to UK institutions and offer part in settlement of any resultant tax charge.

Benefits of the scheme

It was gratifying to see some of the works of art accepted in previous years appearing prominently in recent exhibitions. *Twins* (accepted August 2005) appeared in the Millais exhibition at Tate Britain and Romney's *Portrait of Edward Wortley Montagu* (November 2005) and Lear's *View of Jerusalem* (March 2006) were in the *Lure of the East* exhibition, also at Tate Britain, while the Chinoiserie gold cup (August 2001) and the Japanned Cabinet (November 2004) were to be seen in the *Chinese Whispers* exhibition at Brighton and the Wilson belt buckle (March 2001), the Ashbee Peacock brooch (September 2005) and Manchester Tiara (February 2007) glitter splendidly in the new Jewellery Gallery at the Victoria and Albert Museum. Portraits from Uppark (1967) also featured in the National Gallery's *Pompeo Batoni* exhibition.

Although archives are not generally suitable for exhibition their contents can reach a wider audience when they result in new publications. In late 2007 Oxford University Press published the first of two volumes on the 14th Earl of Derby, who was three-times Prime Minister in the 19th century and who completed Wilberforce's work by abolishing slavery throughout the Empire. The author had drawn extensively on Derby's papers which were accepted in November 2001.

It is also worth noting that many of the objects acquired have proved a sound investment for the nation. A few examples illustrate the point. A pair of Chippendale chairs made for Dundas House in Arlington Street in London was accepted in lieu in May 2000 and, as a result, tax of £995,952 was written off. In June 2008 a pair from the same set was sold for £2,281,250 inclusive of buyer's premium. An abstract composition, *Orange and red*, by William Scott was accepted in lieu in July 2001 and, as a result, tax of £56,000 was written off. Comparable paintings by this artist regularly sell for four or five times this amount today. If we go back further, in 1987 a characteristic portrait by Alberto Giacometti was accepted and settled £138,000 of tax. In June 2008 a broadly comparable portrait by the artist sold for £4.3m. The nation was not getting a bargain in these acceptances – the prices were agreed both by our expert advisers and by the agents acting for the owners – but in a rising art market our museums and galleries have been able to acquire objects that they could not contemplate buying with their own funds today.

The continuing role of AIL

Although some important acquisitions were made through the AIL Scheme in the past year, there were few large offers. Since our case load depends on the chances of mortality it is inevitable that our activities should fluctuate from time to time. In the current year, however, we have some major offers which we are now assessing. The Panel, which is so ably supported by Gerry McQuillan and his team at MLA, is well placed to handle this and any expansion of activities which might result from changes to the tax regime.

Acknowledgements

We are very grateful to our expert advisers who spend a considerable amount of time assessing the objects which we refer to them. Their reports on the historical importance of the paintings or furniture or archives are careful, detailed and scrupulously impartial. They pay great attention to the condition of the objects under consideration and to any requirement for restoration before an object enters a public collection. The advisers from the art trade are particularly helpful in providing us with detailed information about current values, parallels when no precise comparables are available and about general price trends. Unless we had complete confidence in their integrity and knowledge, we could not make our recommendations to the Secretary of State.

Finally, we should like to record our thanks to the MLA for its continued support of AIL, and in particular to Frances Wilson, secretary to the Panel from 2004 to 2008. She has handled the Panel's business over the years with efficient courtesy. She has not moved far because she is now Secretary to the Export Reviewing Committee.

Jonathan Scott

Chairman of the AIL Panel

Cases 2007/08

Acceptance in Lieu

1. Chattels from West Wycombe Park

The Dashwoods have lived at West Wycombe Park for over 300 years. Sir Francis Dashwood, 1st Baronet, originally bought the property with his brother Samuel but later acquired sole ownership in 1706. His son, Francis Dashwood, later Lord de Despencer (1708-1781), was responsible for much of the appearance of West Wycombe as it is today. Although best remembered as a notorious libertine and founder of the Hell Fire Club, he was a man of far ranging interests and of considerable intellect. His artistic enthusiasms developed on a series of Grand Tours to France, Germany, Asia Minor and Italy which led to an interest in antiquities. Following his marriage in 1745 he began to transform West Wycombe often with the guidance of fellow members of the Dilettanti Society. In 1751 Henry Cheere, one of the leading sculptors of the day, was employed at West Wycombe. Along with elaborate door surrounds and fireplaces which remain *in situ*, he provided the four pedestals included in the offer.

The Panel considered that the objects met either the third or fourth criteria and, following negotiation, that they were acceptably valued. The chattels have been allocated to the National Trust for display at West Wycombe Park which has been in the Trust's ownership since 1943.

The offer comprised some of the sculptural decorations of West Wycombe Park:

- a) A set of four mid-Georgian white marble pedestals by Sir Henry Cheere (1703-1781), enriched with panels, flutes, rosettes and quatrefoils in Siena and Brescia marbles, 50.8 by 172.7 cm
- b) A Roman marble sarcophagus, 2nd century (AD), the front with carved erotes at play, enacting the Meleager cycle, one riding on a chariot, a woman mourning before a tomb at one end, 146 cm long
- c) A group of 18th century black painted plaster busts, after the antique and a copy of *The Hermaphrodite*



Above: Marble pedestal by Sir Henry Cheere, West Wycombe Park. © NTPL/John Hammond.

Below: Roman marble sarcophagus. © NTPL/John Hammond.



2. William Roberts: Drawings and Watercolours

William Roberts (1895-1980) was born in London. After a scholarship at the Slade School of Fine Art from 1910 to 1913 he travelled to France and Italy. On his return to Britain he worked briefly for Roger Fry at the Omega workshops before joining Wyndham Lewis, Edward Wadsworth and Frederick Etchells, all of whom had previously worked for Fry, to form the Vorticist movement. Their manifesto, which declared their opposition to the Victorian legacy of British art, was launched in 1914 with Roberts as one of the original signatories. He served in the First World War and was an official war artist during its last months. The Vorticist movement fizzled out after the war and Roberts developed his own unique and very recognisable style, concentrating on the human form, normally depicted in groups engaged in everyday activities.

As preparation for his works in oil he made compositional drawings and often progressed to squared-up watercolours. The group of 117 items accepted in lieu consist almost entirely of these preparatory works which give an important insight into his working methods. They form part of a larger archive assembled by the artist himself. Although not all of the material could be included in the offer in lieu on account of the tax liability, the whole archive will remain together.

The Panel considered that the material offered in lieu met the third criterion and was acceptably valued. The collection has been allocated to Tate, where, with the agreement of HM Treasury, the other part of the archive not accepted in lieu, has been placed on indefinite loan.

Below: *The Art Gallery*,
oil on canvas, 1973,
49.5 by 59.1 cm.



3. Nostell Priory Chattels

The offer comprised almost 100 items of furniture and decoration, the largest group of which consists of the furniture from the Lower Hall at Nostell Priory. Other smaller elements included objects from the first floor state rooms and from the Drawing Room and Small Dining Room.

Nostell Priory, near Wakefield in West Yorkshire, was built on the site of a medieval priory by Sir Rowland Winn, 4th Baronet, in 1733. In the 1760s Robert Adam completed the state rooms which were furnished by the cabinetmaker, Thomas Chippendale. Like most houses, it has evolved over time and in the early 19th century Charles Winn (1795-1874) decided to furnish the Lower Hall not in classical style but with vernacular oak furniture. His papers show that he purchased from dealers in both Yorkshire and London but concentrated on furniture which was associated with south and west Yorkshire and was therefore highly appropriate for a Yorkshire house. This furniture along with the paintings and antiquarian objects that were introduced to the house at this time mark Winn out as an early advocate of the 19th century historicist movement.

The items from the first floor state rooms were acquired by Charles Winn's successors in order to complete the furnishings of the house.

The Panel considered that the collection met the third and fourth criteria, and, following negotiation, that it was acceptably valued. The chattels have been allocated to the National Trust for display at Nostell Priory which has been in the Trust's ownership since 1954 and has been allocated material accepted in lieu on three previous occasions in 1993, 1995 and 2003.



Top: A Charles II Yorkshire oak and inlaid press cupboard.

Bottom: Two Charles II Yorkshire oak open armchairs.

4. Archive of the Bromley Davenport Family

This extensive archive documents the history of the Bromley Davenport family and their lands over eight centuries. It reflects the family's rise through the acquisition of estates, primarily in Cheshire, and has particular strengths in the series of documents of title which are numerous even for the 13th and 14th centuries. As well as lands in Cheshire the family owned extensive property in Warwickshire and Worcestershire and the archive contains particularly important 12th and early 13th century records for the Cistercian Abbey of Bordesley, near modern Redditch.

From the family's personal papers there is a fine series of letters by Sir Charles Napier describing the conquest of Sindh in 1842-43 and a typically humorous series from the Rev. Sydney Smith. Letters from Charles Babbage discuss drawings of his calculating machine. The archive extends into the 20th century and includes correspondence to the MP, Sir Walter Bromley Davenport, from Alex Douglas Home, Enoch Powell and others. Also included is a volume of manuscript poems, most of which have not previously been published, by the author and antiquary James Wright (1644-1716/17).

The Panel considered that the archive met the third criterion and that it was acceptably valued. The archive has been temporarily allocated to the John Rylands University Library pending a decision on permanent allocation.

5. Speaker Bromley's Silver Plate

William Bromley (1663-1732) was elected to Parliament in 1690 as a Tory 'knight of the shire'. His Jacobite leanings, however, meant that his political fortunes did not begin to rise until Queen Anne ascended the throne in 1702. Although he was proposed as Speaker in 1705, the memories of his Jacobite tendency led to his defeat and it was only after a landslide Tory victory in 1710 that he was unanimously elected Speaker.

It was normal practice for high officials, especially ambassadors, to be issued with items of silver or silver gilt from the Jewel House. Although formally a loan and subject to return on demand, in many cases the objects were subsequently given to the office holder as a perquisite of his appointment.

The group offered included a cup and cover (24.1 cm high), a Treasury inkstand (30.5 cm long) and a pair of candlesticks (18.1 cm high) all by Lewis Mettayer and bearing the Royal Arms and initials AR for Queen Anne. Their delivery, along with 14 other items, to Speaker Bromley is recorded in the Jewel House's delivery book record for 22 January 1710 and the entry was amended on 30 September 1713 to record that the plate was 'charged' (ie given) to 'the Right Hon^{ble} Will^m Bromley, Speaker of the Commons'.

The offer also included two beakers, 11 cm high, of identical design but by different silversmiths, one by John Eckford of 1716 and the other by Jonah Clifton of 1719. The former has an engraved inscription recording that it was purchased out of a bequest to Bromley from Robert Smith, a Prebendary of Westminster Abbey. The Clifton beaker was acquired in similar circumstances following a bequest from Jonathan Kimberley who was appointed chaplain to Speaker Bromley in 1710 and was Dean of Lichfield from 1713 until his death.

The Panel considered that the silver met the third criterion and that it was acceptably valued. The material has been allocated to the Victoria and Albert Museum, except for the Clifton beaker which has been allocated to the Lichfield Heritage Centre.

Below: A Queen Anne Treasury inkstand by Lewis Mettayer, London, 1710 (30.5 cm).



6. Paintings from Kiplin Hall

The offer comprised paintings from Kiplin Hall, Yorkshire. Kiplin Hall was built in the 1620s by George Calvert, who became the 1st Lord Baltimore in 1625 and founded the colony of Maryland in America in 1632. A portrait of King James I by John de Critz attests to Calvert's loyalty to the monarch whom he had served as Secretary of State.

The most important painting in the group is *The Piazza San Marco during a Carnival* by the Venetian artist Luca Carlevarijs (1663-1730). This was originally one of a set of four which were purchased together by Christopher Crowe, British Consul in Leghorn from 1705 to 1716. The widow of the 4th Lord Baltimore married Crowe who subsequently bought Kiplin Hall from his step-son. Crowe's portrait by the Italian artist Francesco Trevisani is included in the collection. Crowe also acquired the two Venetian view paintings by a follower of Canaletto and a rare work by the Antwerp artist Joachim Beuckelaer which is dated 1568. It is first recorded at Kiplin Hall in the 1730s and must have been one of the earliest works by the artist to enter a British collection.

The six portraits reflect how the ownership of Kiplin passed to different families in the 19th century. Susan Crowe, Christopher's great-grandchild, married John Delval Carpenter, 4th Earl of Tyrconnel in 1818 and with him came the three fine portraits of members of the Carpenter family by Francis Coates, David Allan and William Beechey.

A granddaughter of the 2nd Earl of Tyrconnel married the Earl of Shrewsbury whose eldest son, Walter Talbot, inherited Kiplin in 1868 but had to change his name to Carpenter as a condition of the inheritance. His three younger sisters, Gertrude, Constance and Adelaide who were well-known beauties of the day, were all painted by G F Watts.

The Panel considered that the paintings variously met the second and third criteria and all met the fourth. Following negotiation it was agreed that they were acceptably valued. The group has been allocated to the Trustees of Kiplin Hall which is a museum accredited with MLA and is open to the public annually from Easter to the end of September.

Opposite: Luca Carlevarijs:
The Piazza San Marco during a Carnival.



The offer consisted of 12 paintings which have been at Kiplin Hall, North Yorkshire, mostly since the 18th century:

a) Luca Carlevarijs (1663-1730)

The Piazza San Marco during a Carnival

oil on canvas

86 by 163.5 cm

b) John de Critz (before 1552-1642)

Portrait of James I (1566-1625)

oil on panel

55.9 by 44.4 cm

c) Francesco Trevisani (1656-1746)

Portrait of Christopher Crowe of Kiplin, British Consul at Leghorn (1682-1749)

oil on canvas

95.2 by 73.7 cm

d) Joachim Beuckelaer (c. 1534-1574)

A Peasant Couple with farmyard fowl and produce

inscribed in monogram *IB* and dated 1568

oil on panel

107.9 by 135.9 cm

e) David Allan (1744-1796)

Portrait of The Hon. Charles Carpenter (1757-1803), 2nd son of George, 1st Earl of Tyrconnel (1723-1762)

89.5 by 69.2 cm

f) Sir William Beechey (1753-1839)

Portrait of Elizabeth Carpenter (1769-1842), wife of The Hon Charles Carpenter (1757-1803), and her son, George, 3rd Earl of Tyrconnel (1788-1812). c. 1795.

127 by 101.6 cm

g) Francis Cotes (1726-1770)

Portrait of Alicia Maria Carpenter, Countess of Egremont (m.1767 d.1794)

oil on canvas

119.4 by 86.4 cm

h) George Frederick Watts (1817-1904)

Portrait of Gertrude Talbot, Countess of Pembroke (1840-1906) c.1865.

oil on canvas

67.3 by 54.6 cm

i) George Frederick Watts (1817-1904)

Portrait of Constance Talbot, Marchioness of Lothian (1836-1901)

oil on canvas in its original Watts Frame

100.3 by 78.7 cm

j) George Frederick Watts (1817-1904)

Portrait of Adelaide Talbot, Countess Brownlow (1847-1917)

oil on canvas

61.0 by 50.8 cm

Follower of Canaletto (18th century)

k) Venice: The Entrance to the Grand Canal, looking east

l) Venice: The Entrance to the Grand Canal looking east with Santa Maria della Salute to the right

a pair, both oil on canvas, in early 18th century carved giltwood frames

54.6 by 89.0 cm

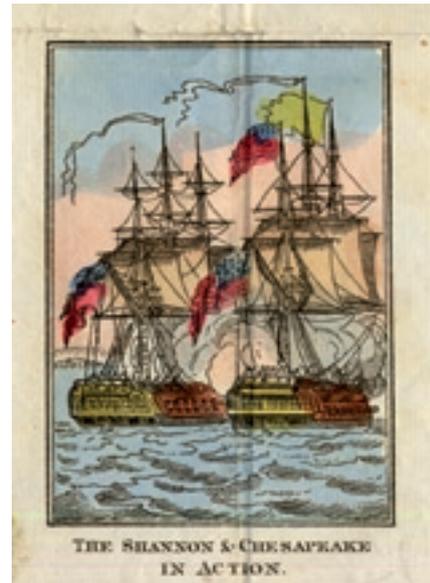
7. Archive of the Saumarez Family

The Saumarez family originated in Guernsey but their principal lands were in Suffolk. Through marriage they were connected to the Acton, Bowes, Broke, Fowle, Lee and Middleton families. The estate records date from the 12th to the 20th century, and are especially rich in indentures from the 13th to the 15th century and include a fine series of medieval charters from the Ipswich area. Later notable material includes royal letters patent from Henry VIII, Charles I and Charles II.

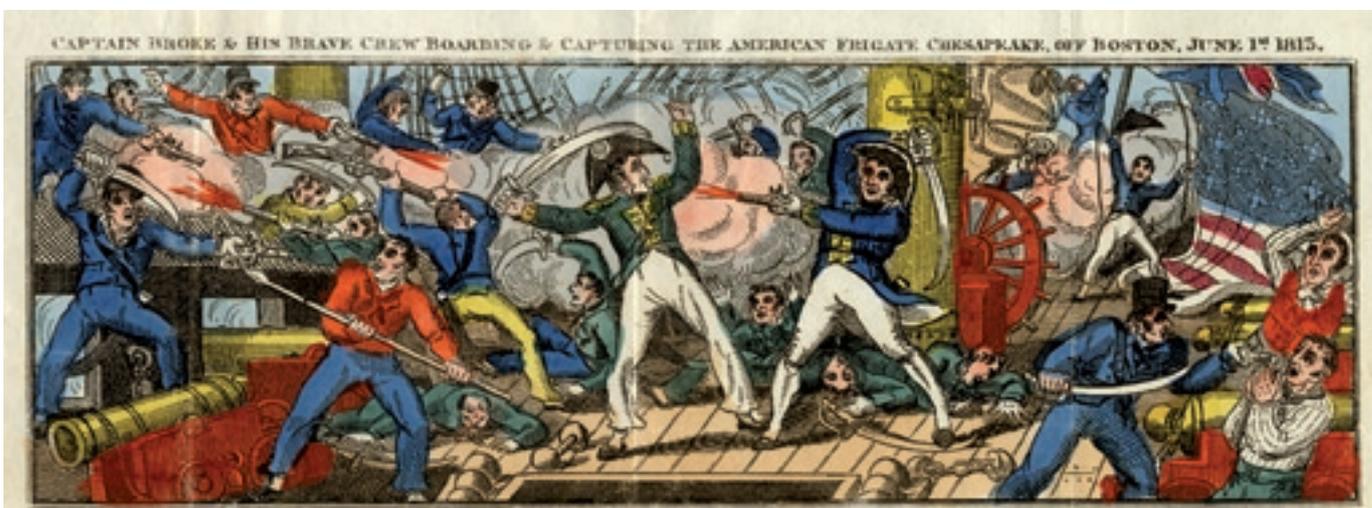
The archive contains important papers relating to the Middleton family's lands in South Carolina. In the latter part of the 17th and 18th centuries this family was important in public affairs and Henry Middleton represented South Carolina in the Continental Congress of 1774 and was subsequently its President. His son, Arthur, was one of the signatories of the American Declaration of Independence. Their papers, which total nearly 400 documents, touch on political and public matters and throw light on the economic state of 18th century America. Later papers record the family's economic interests into the mid-19th century.

The Saumarez naval papers consist of several thousand original letters, dispatches, letter-books and logs recording the long association of the family with the senior service. Its two most distinguished members were Sir James Saumarez, first Baron de Saumarez (1757-1836), and Sir Philip Bowes Vere Broke (1776-1841). The former began his naval career in the American War of Independence and rose steadily both in rank and achievement. He was singled out by Admiral Rodney in 1782 as the most distinguished commander at the Battle of the Saints. He fought under Nelson at the Battle of the Nile and commanded the Baltic Fleet from 1808 to 1812. Vere Broke also served in the Napoleonic wars but his finest moment came during the war of 1812-1814 between Great Britain and the United States. The British Navy had suffered three successive humiliating defeats but in June 1813 pride was restored in a brief but decisive action off Boston in which *HMS Shannon*, captained by Vere Broke, defeated and captured the *USS Chesapeake*.

The Panel considered that the archive met the first and third criteria and that it was acceptably valued. The archive has been allocated to Suffolk Record Office, Ipswich Branch, where some of the papers had previously been on deposit.



Above and below: Contemporary illustrations of the battle between HMS Shannon and USS Chesapeake, 1813 by John Fairburn.



8. Sissinghurst Castle Chattels

Sissinghurst Castle in Kent is one of the greatest gardens of the 20th century and following its transfer to the ownership of the National Trust after the death of Harold Nicolson in 1968 it has been one of the Trust's most popular attractions.

The property was acquired by Harold Nicolson (1886-1968) and his wife, Vita Sackville-West (1892-1962), in 1930 and their combined skills, his in garden design and hers in planting and maintenance, produced a garden which with its individual sections or 'rooms', usually distinguished by a predominant colour, was to have enormous influence.

Although the once great Tudor House had slowly decayed over the previous 400 years, the Nicolsons made it a marvellously romantic home. The most substantial surviving part, the east range, provided the main family accommodation and the offer included much of the contents of the Long Library which formed its southern half. The Library is dominated by a romantic portrait of Vita painted in 1911 when she was 19 by the leading society painter Philip de Laszlo.

The principal architectural feature of Sissinghurst today is the four-storey red-brick tower which dates from the second half of the 16th century. This was Vita's private domain where she produced her literary works and her journalism. The complete contents of the Tower, including the large collection of books presented to Vita by many of the leading literary figures of the day, has been included in the offer.

The Panel considered that the collection met the third and fourth criteria and that it was acceptably valued. The material has been allocated to the National Trust for continued display at Sissinghurst Castle.



Above: Philip Alexis de Laszlo (1869-1937): *Portrait of Vita Sackville-West*, 1910, oil on canvas, 116.8 by 46 by 80 cm.

9. A Collection of Netsukes

The traditional Japanese garment, the kimono, worn by men and women, was a simple wrap-over robe without pockets tied with a sash. While women could carry items in their wide sleeves, men traditionally tied objects from the sash, or obi, by means of a cord which was kept in place by a small toggle called a netsuke. Early netsukes were generally purely functional pieces of undecorated stone or wood. By the 18th century they had become increasingly sophisticated and consisted of elaborately carved miniature scenes.

The collection offered in lieu consisted of 26 netsukes mostly from the 19th century but with a few examples from the previous century. The majority are in ivory but three are either completely or partially in wood. The scenes depicted include dancers, animals and various groupings of plants and figures from Japanese tradition. They were acquired by a British collector following a visit to Japan in the 1920s.

The Panel considered that the collection met the third criterion and that it was acceptably valued. It has been allocated to the British Museum, complementing the existing collection which has a relative under-representation of netsukes from the 19th century.



Above: Ivory okimono: a group of monkeys playing Go, signed Hogyoku, late 19th century, 11 cm wide.

10. Architectural Archive of William Hayward Brakspear

The papers of William Hayward Brakspear (1818-98) represents an exceptionally complete archive of a significant and unjustly neglected architect who occupied a key position in the office of Sir Charles Barry during the building of the Palace of Westminster and other important commissions. Following his establishment as an independent architect he became an exponent of Gothic revival architecture for both ecclesiastical and domestic use. His reputation has undeservedly declined largely because many of his best designs were not executed due to their expense and complexity. Although the finest of his churches, St Paul's Wesleyan Church at Bowden in Greater Manchester, was pulled down in the late 1960s, a fine model exists in the RIBA Collection to show the originality of his design.

His plans show the extremely high quality of his architectural draughtsmanship and it may have been this that won him a place in Barry's office. The archive contains numerous drawings for elements of the new Palace of Westminster and important drawings of St Stephen's Chapel which had been built in the early 14th century. In the 16th century it was used as the House of Commons and was altered by Wren in 1692. Brakspear's measured drawings from 1836/7 are meticulous in showing only what survived two years after the fire that destroyed the old parliament house and much of the upper part of St Stephen's Chapel.

There is also a series of measured drawings of elements from English cathedrals such as Exeter, Rochester, Lichfield and Southwark along with Westminster Abbey, which date from Brakspear's time with Barry and relate to the search for gothic motifs for the new Palace of Westminster. Many drawings relate to other Barry commissions including Stafford (now Lancaster) House, the Travellers and Reform Clubs, the Manchester Athenaeum, Highclere Castle and Trentham.

The Panel considered that the archive met the third criterion and, after negotiation, that it was fairly valued. It has been temporarily allocated to the British Architectural Library Drawings and Archives Collection pending a decision on its permanent allocation.

11. The Declaration of Outlawry on Napoleon

When Napoleon abdicated for the first time in April 1814, he was exiled to the island of Elba, 20 miles off the coast of Italy. The French monarchy was restored under Louis XVIII and the victorious allied powers gathered together later in the year at the Congress of Vienna to decide upon the shape of post-Napoleonic Europe. The aim was to create a political settlement that would establish a lasting peace and a new world order.

When news arrived in Vienna in early March 1815 that Napoleon had escaped from Elba and landed near Antibes at the beginning of the month, it was firmly expected that he would attract little support. The first French regiment to confront him, however, abandoned its Royalist sympathies and joined the small force that had landed with Napoleon from Elba.

The allies realised the need for unity against the renewed threat and on 13 March began to draft a document which would consign the ex-emperor to the status of a public outlaw. While the final document is still preserved in Vienna, the item on offer is a draft, believed to be in Lord Castlereagh's hand and with amendments to the text by Metternich. Although it is clearly a draft, it is signed by the representatives of Austria, Spain, France, Great Britain, Portugal, Prussia, Russia and Sweden. The unity of the allies held and within 100 days, Napoleon had finally been defeated at Waterloo on 18 June 1815.

Along with this document there is a group of five letters by Wellington and two relating to Sir Thomas Browne, who is believed to have collected the papers and was himself involved with the Vienna Congress. One of Wellington's letters, 11 pages in length and dated 8 May 1815, sets out in detail the strategy for the forthcoming Waterloo campaign.

The Panel considered that the collection met the first and third criteria and that it was acceptably valued. The material has been temporary allocated to the British Library pending a decision on its permanent allocation.



Above: Detail of the Declaration of Outlawry on Napoleon, draft of March 1815.

Below: The Declaration of Outlawry on Napoleon, draft of March 1815.



12. Objects associated with Admiral Horatio Nelson

The objects on offer formed part of a collection that had passed on Nelson's death to his sister, Helen Matcham.

The first is a gold medal presented by the city of Syracuse. The engagement with the French on 1 August 1798 in Aboukir Bay near Alexandria, known as the Battle of the Nile, was the first in which Nelson, then a Rear-Admiral, was in overall command. It established his reputation for tactical brilliance and on a wider-scale reasserted British naval dominance of the Mediterranean. Nelson not only won the battle decisively but destroyed the French fleet in the process. On a national level Nelson was rewarded by being raised to the peerage. Other acknowledgments came from individual cities in the Mediterranean, including Syracuse where Nelson had anchored ten days prior to the battle. The medal's inscription refers in Latin to 'Horatio Nelson of the Nile' and depicts on the obverse, St Lucy the Patron Saint of Syracuse.

Nearer home, Oxford presented Nelson with the Freedom of the City at an elaborate ceremony on 22 July 1802. The gold presentation box, bearing the city arms and the attached scroll, were among Nelson's personal effects on HMS *Victory* following his death at Trafalgar. The extending armchair or daybed was also with Nelson on his ship. The most personal of the items is, however, his undershirt which bears his monogram.

The Panel considered that the material met the first criterion and, following negotiation, that it was acceptably valued. The Syracuse Medal and the armchair have been allocated to the Royal Naval Museum, Portsmouth to return to HMS *Victory*. The Oxford Freedom Box has been allocated to the Museum of Oxford and the shirt to the National Maritime Museum.

The offer comprised four items that had belonged to Admiral Lord Nelson:

- a) a gold medal presented to him by the City of Syracuse following the Battle of the Nile, circa 1799, 10.25 cm
- b) a George III gold Freedom Box presented to him by the City of Oxford, Peter, Ann and William Bateman, London 1800, 9 cm wide
- c) the George III mahogany and leather upholstered extending armchair from his cabin on H.M.S. *Victory*, circa 1770
- d) one of his shirts, embroidered 'N' with coronet on the inside neck in cross stitch, the right arm cut short, with buttoned front, buttoned left cuff, collarless neck, circa 1800

Opposite: An undershirt belonging to Admiral Horatio Nelson.

Below: A medal presented to Nelson by the city of Syracuse.





13. Paintings by Burne-Jones, Rossetti, Watts and others

These works belonged to Kerrison Preston, a Bournemouth solicitor who was a notable collector of Victorian art. The Burne-Jones was commissioned by the artist's principal patron William Graham and was acquired by Preston at Christie's in 1934. Another version of the painting is in the collection of the Andrew Lloyd-Webber Foundation. The Rossetti was bequeathed to Preston in 1949 by the playwright and poet Gordon Bottomley, most of whose collection was bequeathed to Tullie House Museum and Art Gallery, Carlisle. The vigorous sketch by Watts and the portrait of the actress Sarah Bernhardt are believed to have been gifts from W Graham Robertson, the great Blake collector, who had studied with Burne-Jones and idolised the paintings of Rossetti.

The Spanish Forger is now recognised as a highly skilled creator of pseudo-medieval illuminations who was likely to have been French rather than Spanish. Over 200 of his works have been identified and his work is considered to be of interest for the study of 19th century responses to medievalism.

The Panel considered that the material met the third criterion and, following negotiation, that it was acceptably valued. The five examples of the Spanish Forger's work have been allocated to the Victoria and Albert Museum while the paintings have been allocated to the Ashmolean Museum, Oxford.



The offer consisted of three paintings, two drawings and five leaves of illuminated manuscripts:

a) Sir Edward Coley Burne-Jones (1833-1898) *Music*
monogrammed (lower right) "EBJ"
oil on canvas
68cm by 43 cm

b) Dante Gabriel Rossetti (1828-1882) *Hamlet and Ophelia*
monogrammed and dated 1866
watercolour and bodycolour
with original giltwood frame and mount
inscribed 'Hamlet and Ophelia Act 3 Scene 1'
along the top and 'What should such fellows
as I do, crawling between earth and heaven?'
along the bottom
39 by 28 cm

c) George Frederick Watts (1817-1904) *The Ideal*
oil on board
29.5 by 21.5 cm

d) W Graham Robertson (1866-1948) *Portrait of Sarah Bernhardt*,
monogrammed and dated Paris 1889, and
extensively inscribed to the sitter from the
artist in pencil and the reverse with a label
inscribed in pen, "Madame Sarah Bernhardt
after a tragic scene. Drawn in her dressing
room at the Porte St. Martin Theatre, Paris",
and signed again by the artist
watercolour and pencil
19 by 14.5 cm

e) Augustus John (1878-1961) *A group of figures in a landscape*
signed and inscribed, "To my friend Mrs
Knight Xmas 1921"
pen and wash drawing
50 by 37 cm

f) The Spanish Forger: A group of five
illuminated manuscript leaves:
i) *Jonah and the Whale*, ii) *St Michael*,
iii) *Susannah and the Elders*,
iv) *King David*, v) *Joseph and Potiphar's Wife*
bodycolour with gilt enrichments
20.5 by 14.5 cm (5)

Left: Sir Edward Burne-Jones: *Music*.

Right: The Spanish Forger: *King David*.



14. Tournai Ecuelle

The word *écuelle* is French for bowl and was used in the late 17th and 18th century to denote a soup-bowl with handles and a cover. Although most commonly made of silver, in the 18th century many of the main European porcelain factories produced such bowls and, as in the example offered in lieu, a matching stand was incorporated into the design.

This *écuelle* was produced at Tournai in what is now Belgium in the early 1760s. The deep blue (Mazarin blue) ground incorporates gilt trellis cartouches of hunting and pastoral scenes, interspersed with gilt butterflies. The stand bears the arms of Charles François, Comte de Lannoy et de Wattignies, and Alexandrine Charlotte Marie de Hangouart, Baronne d'Avelin, who were married on 28 March 1762 at Lille. The piece may well have been made to mark the event.

This *écuelle* is a highly ambitious piece and represents the finest achievement of the best period of the Tournai porcelain factory. The painting is by Joseph (or possibly his brother, Henri-Joseph) Duvivier, who in 1763 was the leading decorative artist at Tournai. He had previously worked at the Chelsea porcelain factory and the decoration has many aspects which imitate the style of Chelsea porcelain in its early Gold-Anchor period.

The Panel considered that the *écuelle* met the second and third criteria and that it was acceptably valued. It has been allocated to the Victoria and Albert Museum.

Below: A Tournai blue-ground armorial *écuelle*, cover and stand, painted by Joseph Duvivier. C. 1762/63; stand 29.6 cm wide; *écuelle* 19.8 cm wide.



15. Humphry Repton: Three Red Books

Humphry Repton (1752-1818) was born in Bury St Edmunds and although his family wished him to become a merchant he showed little capacity in this area. Following the death of his parents he used his inheritance to become a country gentleman and developed his skills as a draftsman. As his financial position declined he tried his hand at several careers, even writing a play which had some success, before deciding in the late 1780s that landscape gardening was his metier.

Using his contacts in East Anglian society he expanded his business and developed the so-called Red Book as a means of explaining his ideas for landscape design. The three examples included in the offer all date from early in his career and relate to properties in Suffolk, Shrubland Hall, (1789), Livermere Park, (1791) and Nacton (1791-92). These properties were owned by the Saumarez, Acton and Bowes Broke families respectively who were to become interrelated through marriage.

The Red Books follow the standard format of Repton's early work – slim oblong quarto volumes normally bound in red morocco which mix drawings, maps and text to convey his proposals for designing the landscape. The most distinctive aspects are the landscape sketches which have a hinged flap folding out to reveal the improved prospect that would result from his interventions.

The Panel considered that the books met the third criterion and that they were acceptably valued. All three have been allocated to Suffolk Record Office.

16. Archive of The Winn Family of Nostell Priory

The archive covers almost 800 years of the history of Nostell Priory and its owners, beginning with a royal charter of King John (1215) confirming earlier charters of the Augustinian religious community, dedicated to St Oswald, which had been founded in the early years of the 12th century. By the time of the Dissolution in 1540 it is recorded that the priory was operating a coal mine.

After passing through various hands, the property was acquired in 1650 by the Winn family who, although of Welsh origin, had prospered as London merchants in Elizabethan times. In the 18th century, following a Grand Tour visit to Italy, Sir Rowland Winn proposed the rebuilding of the old house. The archive contains a wealth of material relating to the decoration and furnishing of the house in the 1760s and 70s, including letters and accounts from the Adam brothers and Thomas Chippendale and material relating to the Winns' London house, 11 St James's Square.

The estate records cover not only the Yorkshire estates but the Winn lands in Lincolnshire and include a complete set of colliery records from the late 17th century until the closure of the mining company in 1953. Other industrial records relate to clay, brick and tile operations and to Lincolnshire ironstone mines.

The Panel considered that the archive met the third and fourth criteria, and, following negotiation, that it was acceptably valued. The archive has been temporarily allocated to the West Yorkshire Archive Centre where it had previously been on deposit pending a decision on its permanent allocation.



Above: Humphry Repton, shown at the top is the parkland at Shrubland Hall in its original design, and below, as improved by Repton.

17. Burne-Jones: *Perseus & The Graiae*

Sir Edward Burne-Jones (1833-1898) spent over 20 years working on the Perseus series of paintings which had been commissioned in 1875 by Arthur Balfour, the future Prime Minister (1848-1930), but which were to remain unfinished at the artist's death. Balfour had inherited a considerable fortune the year he came down from Cambridge and had bought 4 Carlton Gardens, London, as his town house. His uncle was Lord Robert Cecil, also a future Prime Minister, and his influence assured his nephew of an unopposed election when he stood for the constituency of Hertford in 1874. He was therefore a young Tory MP on the threshold of a glittering political career when, following a visit to the artist's studio, he asked the leading English painter of the day to provide a series of works (four decorative reliefs and six paintings) for his London drawing room.

Perseus and the Graiae, oil, bronze and silver on carved gesso on an oak panel overpainted with gold, 152.4cm by 168.3cm, was the first of the ten projected works to be completed and was shown at the Grosvenor Gallery in 1878. It bewildered the critics on account both of the unusual medium that Burne-Jones had used and of the prominent Latin inscription which gives a précis of the story of Perseus.

The Graiae were the sisters of the Gorgon and they alone knew the location of the nymphs who guarded various magical items that Perseus would need if he was to obtain Medusa's head. They shared one eye which they passed from one to the other. Perseus is shown in the painting as having caught it in his right hand, declaring that he would only return it when they revealed where he could find the nymphs.

The Panel considered that the work met the third criterion and that it was acceptably valued. As the tax payable by the offeror exceeded the value of the offer, Amgueddfa Cymru – National Museum Wales, to which the relief has been allocated, made good the difference of just over £50,000.

Right: Sir Edward Burne-Jones:
Perseus and the Graiae.

PERSEA CONSILIO PALLAS MOVET INSTRUIT ARMIS
LUMINE PRIVATAE MONSTRANT PENETRALIA GRAIAE
NYMPHARVM HINC ALES PLANTAS CAPVT OEDITVS VMBRIS
CORCONA MORTALEM DE NON MORTALIBVS VNAM
ENSE FERIT GEMINAE SVRGVNT VRGENT OVE SORORES
SAXEVS EN ATLAS CAESO OVE ERLEPTA DRACONE
ANDROMEDA ET COMITES IAM SAXE A CORPORA PHINCI
EN VIRGO HORRENDAM IN SPECVLO MIRATA MEDVSAM



18. 17th Century Portrait and Costume

The offer consisted of a 17th century English School, *Portrait of John Carter, Mayor of Yarmouth*, on panel, 96.5 by 71.1 cm, and a gentleman's embroidered doublet, circa 1630, which is traditionally identified as belonging to John Carter, along with a pair of later cotton breeches, circa 1775.

John Carter (1595-1667) was a Yarmouth merchant and local politician who became a councillor in 1626 and was one of the two town bailiffs in 1641. In 1635 he bought 4 South Quay, which now houses Great Yarmouth's Elizabethan House Museum. His portrait has on its left side a skeleton and is inscribed, "*Remember thy ende*". It was painted when Carter was 31 and is dated 1627.

The doublet is an exceptionally rare linen garment of the early 17th century of a type that would have been worn by merchants and tradesmen. It is of robust construction and was a sturdy garment for frequent use rather than a luxury item for the aristocracy. It is made from quality linen, decorated with accomplished whitework embroidery of a professional type and is in very good condition. No other comparable example exists in any UK museum collection. Although there is no documentary evidence to link it with John Carter it is certainly of a type with which he would have been familiar.

The Panel considered the portrait and costume met the third criterion within a regional context and, following negotiations, that the valuations were acceptable. They have been allocated to Norfolk Museum Service for display in John Carter's former Great Yarmouth home.



Top: English School 17th century: *Portrait of John Carter, Mayor of Yarmouth, aged 31.*

Bottom: A gentleman's doublet of embroidered linen, circa 1630, said to have belonged to John Carter.

19. Allan Ramsay: *Portrait of David Hume*

The portrait, of the great Scottish philosopher and historian, David Hume (1711-1776), 76.8 by 63.5 cm, is by his compatriot, Allan Ramsay (1713-1784), and depicts him in an informal pose. He does not look at the viewer but gazes thoughtfully to his right and wears a simple dark brown coat and a reddish brown velvet cap. The only sign of the sitter's importance is the rich brocaded waistcoat that emerges from beneath the unbuttoned coat.

It is in vivid contrast to the Scottish National Portrait Gallery's formal portrait that Ramsey painted in 1766 where Hume is shown in the scarlet and gold coat and waistcoat adopted when he began his involvement in diplomatic work in Vienna and Turin. The portrait which was offered in lieu was created 12 years earlier, in 1754.

Hume had moved to Edinburgh in 1752 where he quickly became the leader in intellectual circles and, as a result, gained several official appointments. A cheap edition of his *Essays* published the following year brought his works to a wider public. In the year that Ramsay created this portrait the Edinburgh Select Society had been formed with David Hume, Allan Ramsay and the economist, Adam Smith, as founding members.

The Panel considered that the portrait met the first and second criteria and that it was acceptably valued. The painting has been allocated to the National Galleries of Scotland, which made a hybrid contribution of £15,000 since the tax payable by the offering estate was less than the value of the painting. The portrait is currently being cleaned prior to its display in the Scottish National Portrait Gallery.

Below: Allan Ramsay: *Portrait of David Hume*.



20. Scotney Castle Chattels

Scotney Castle near Tunbridge Wells in Kent has long been known for its romantic garden planted on a gentle slope at the foot of which lies the remains of a 14th century castle set on an island in a small lake. It was given to the National Trust in 1970 on the death of the eminent architectural historian Christopher Hussey (1899-1970). The house which is situated on the high ground above the garden was begun in 1835 by Christopher Hussey's grandfather, Edward. He employed Anthony Salvin (1799-1881) then a rising architect.

When Christopher Hussey took over the house in 1952, it had remained little altered since Salvin had completed it in 1843 and it retained its 19th century furnishings which the new owner considered too Spartan for the mid-20th century. Christopher and his wife Betty took great care to ensure that the intrinsic period character of the house should be preserved when they made the house into a comfortable home. At the same time they ensured that the house remained a living entity rather than a fossilised relic.

The chattels accepted included much of the contents of the ground floor rooms including the entrance hall, study, library and dining room. The most important single item is the *Equestrian Portrait of an Officer* by Francis Wheatley (1747-1801). Also of particular significance is Sawrey Gilpin's early work, *Gulliver Addressing the Houyhnhnms*, c. 1768, which illustrates an episode from Jonathan Swift's *Gulliver's Travels*.

The Panel considered that this collection of nearly 300 individual items was associated with a property in Schedule 3 ownership and was acceptably valued. The items have been permanently allocated to the National Trust for retention in Scotney Castle.



Above: Scotney Castle, The Hall.
© NTPL/Andreas von Einsiedel.

Below: Scotney Castle, The Study.
© NTPL/Andreas von Einsiedel.



21. Horace Walpole's Mirror from Strawberry Hill

In mid-18th century England, Palladian elegance was the dominant style of architecture for both important domestic and official buildings. Although Gothic architecture had never totally died out in England, it was not until Horace Walpole (1717-1797), the youngest son of Sir Robert Walpole, bought a small undistinguished villa in Twickenham in 1748 and began to rebuild it in the Gothick taste that any serious consideration was given to the revival of the style. Strawberry Hill, Walpole's home until his death, is one of best known buildings of the 18th century.

This large ebonised and parcel gilt pier-glass of 1755, 205 by 85.5 cm, designed by Walpole and made for him by William Hallett, is one of a pair that hung in the Great Parlour or Refectory of Strawberry Hill which had been built in 1754. The frame incorporates a portrait by John Giles Eccardt of Horace's nephew, George Walpole, 3rd Earl of Orford, who is best remembered today for having sold the Houghton collection of paintings to the Empress Catherine the Great of Russia in 1788. Eccardt had emigrated from his native Germany at an early age possibly with the painter Jean Baptiste Van Loo. He remained in England, however, when Van Loo left Britain in 1742. The likeness is based on a watercolour by Liotard which was sold in the Strawberry House sale in 1842 and is now untraced.

The Panel considered that the mirror met the third and fourth criteria and that it was acceptably valued. It has been temporarily allocated to Temple Newsam, Leeds, pending consideration of its permanent allocation to Strawberry Hill House. The Heritage Lottery Fund awarded a grant of £4.6m to the Trust which is now beginning work on restoring the building. It is hoped that Strawberry Hill will be ready to receive visitors in 2010 and a decision can then be taken on the permanent allocation of the mirror.



Above: A George II ebonised and parcel-gilt mirror, 1755, designed by Horace Walpole and made for him by William Hallett Senior, 205 cm by 85.5 cm.

22. Four 18th Century Portraits

Robert Walpole was the greatest political figure of the reign of George I and George II and, in all but name, Britain's first Prime Minister. He was an MP for over forty years from 1701 to 1742 and dominated the politics of his age to a degree that has seldom been equalled and never surpassed. The portrait shows him as Ranger of Richmond Park and above his left hand can be seen the insignia of the Order of the Garter which he had received in 1726, an honour not bestowed on a commoner since 1660. This portrait is known in four versions but the version offered in lieu is now generally believed to be the prime original.

Horatio, usually known as Horace, Walpole was the younger brother and close political ally of Robert. He entered Parliament a year after his brother in 1702 and was an MP for 54 years until elevated to the peerage in 1756. His political career was due to his brother's influence and when the latter resigned in 1743, he quit the centre-stage of politics. His country manners did not win him any friends in the aristocratic politics of the period but as an able speaker in Parliamentary debates and a shrewd judge of character he gave his brother useful support.

The portrait by the leading Roman 18th century portraitist, Pompeo Batoni, has traditionally been said to depict Horace Walpole, 2nd Earl of Orford, but as he was not born until 1752, it is more likely to be Horace Walpole, 2nd Baron Walpole.

The Geneva-born artist Jean-Etienne Liotard spent much of his life travelling in Europe. In the mid-1730s when he was in Rome he met William Ponsonby, later Earl of Bessborough, who suggested that the artist should join him and Lord Sandwich on a visit to Constantinople. Liotard then spent four years in the city where he adopted Turkish costume. It was there that he met Everard Fawkener whose family had long been trading with the Levant. In 1735, at the age of 41, he was appointed ambassador to the Sublime Porte in Constantinople and knighted. The small but superb drawing that was produced c. 1740 shows the ambassador in relaxed mood wearing a cap and dressing gown.

The Panel considered that the portraits variously met the first, second and third criteria and that, following negotiation, they were acceptably valued. The four items have been allocated to Norfolk Museum Service for display at Norwich Castle Museum.

The offer consisted of four portraits:

a) John Wootton (1681/2-1764) and Jonathan Richardson (1667-1745)

Portrait of Sir Robert Walpole, 1st Earl of Orford (1676-1745), oil on canvas, 88.3 by 74.2 cm

b) Jean Baptiste Van Loo (1684-1745)

Portrait of Horatio, 1st Baron Walpole of Wolterton (1678-1757), oil on canvas, 106.7 by 86.4 cm

c) Pompeo Batoni (1708-1787)

Portrait of a Gentleman, probably Horatio Walpole, 2nd Baron Walpole (1723-1809), oil on canvas, 99.1 by 73.7 cm

d) Jean-Etienne Liotard (1702-1789)

Portrait of Sir Everard Fawkener (1694-1758), black and red chalk, 22.9 by 15.2 cm



Above: Liotard: *Portrait of Sir Everard Fawkener*.



Above: John Wooton and Jonathan Richardson:
Portrait of Robert Walpole.

23. Silver from Dunham Massey

Dunham Massey, near Altrincham in Cheshire, had been the home of the Booth family since the 15th century. The family's fortunes increased during the next two centuries but by 1694 when George Booth became the second Earl of Warrington he found Dunham Massey heavily in debt and in bad repair. A financially advantageous but loveless marriage along with his sound management put the estates back on a firm financial footing and this allowed for a remodelling of Dunham Massey in the 1730s.

A key element in the 2nd Earl's financial investment was the acquisition of a vast collection of silver. He began his acquisition programme soon after he inherited the estates and over the next 64 years purchased over 1,000 pieces of silver which were all meticulously recorded in his inventory – *The Particulars of My Plate*. It was all of exceptional quality and much was made by the leading Huguenot silversmiths of the day. His heirs continued to acquire silver, but in the 19th century the collection, together with most of the other contents of Dunham Massey, was removed from the house. It was only in the 20th century that the family began to repatriate the silver and this has been continued by the National Trust since it acquired the property in 1976.

The 21 pieces and sets of silver that made up the offer in lieu included five salvers, two soup tureens and covers, four salts and a bread basket by Peter Archambo, two cups and covers by Daniel Garnier and one by Daniel Piers and a pair of tureens by David Willaume. Later works include salts by Paul Storr and wine coolers by Robert Garrard. Also included is a gold tumbler cup by Peter and Anne Bateman of 1791.

The Panel considered that the collection met the third and fourth criteria and, following negotiation, that it was acceptably valued. It was been allocated to the National Trust for display at Dunham Massey.



Above: A George II silver tea kettle and lampstand, Edward Feline, London, 1746.
© NTPL/Brenda Norrish.

Below: A pair of George III candelabra, Parker & Wilkin, London, 1772. Commissioned by the 5th Earl of Warrington.
© NTPL/Brenda Norrish.



24. J M W Turner: Two Watercolours

The watercolour of Rome was made after Turner's first visit to the city in 1819. Although he had studied the sketches of artists who had worked in Italy and his work had long shown his affinity with classical culture, his two months stay in Rome resulted in a burst of sketching activity. He filled over twenty sketchbooks with quick pencil drawings and completed some fifty watercolour studies. *Rome from San Pietro in Montorio* is one of eight Italian scenes, four of which are of Rome, worked up by Turner on his return for one of his keenest supporters, Walter Fawkes of Farnley Hall. It clearly shows the artist's fascination with Roman light and gives a panorama of the city in the early evening with the Alban Hills seen in the far distance.

Carisbrooke Castle is one of the series of 96 watercolours produced by Turner in preparation for their publication as engravings in the series *Picturesque Views in England in Wales* which was published from 1827 until 1838. It was to be the largest and most ambitious series of engravings produced from Turner's designs. Although Turner visited the Isle of Wight in 1826, the detailed sketch that he made of the entrance gatehouse to the castle dates from an earlier visit in 1795. The watercolour shows the causeway and 14th century gatehouse with the town of Newport to the left.

The Panel considered that the watercolours met the second and third criteria and that they were acceptably valued. The watercolour of Rome has been allocated to the Samuel Courtauld Trust (Courtauld Gallery, London) and the Isle of Wight view has been allocated to Carisbrooke Castle Museum, the first work by Turner to enter a public collection on the Island.

The two watercolours
by J M W Turner (1775-1851)
comprising the offer are:

a) *Rome from San Pietro in Montorio*, c. 1820
watercolour, 28.6 by 41.9 cm

b) *Carisbrooke Castle, Isle of Wight*, c. 1828
watercolour, 29.2 by 41.2 cm

Below: J M W Turner: *Carisbrooke Castle, Isle of Wight*.



25. Iranian Qajar Enamelled Gold Bowl, Saucer and Spoon

The Qajars are first recorded in the 14th century as a Turkish-speaking tribe which migrated to eastern Anatolia. They then moved to Armenia and were subsequently instrumental in bringing the Safavid dynasty to power in Iran (1501-1722). Safavid rule began to weaken in 1722 with the invasion of Afghan tribes and the occupation of the capital Isfahan. The resulting fragmentation and political collapse lasted for over 50 years until Aqa Muhammad Khan Qajar extended his existing control of northern Iran southwards to include the whole country. A new capital was established at Tehran and stability was achieved by the mid 1790s.

The Qajar dynasty continued with Fath 'Ali Shah (r. 1798-1834) who adopted the title of the ancient Persian rulers, King of Kings, and who was anxious to display the pomp and glory of kingship. In support of this aim, the new shah was a lavish patron of the arts, building opulent palaces and cultivating extravagant costumes and elaborate court etiquette. He encouraged the development of sophisticated enamelling techniques of which this gold bowl is a prime example. It was made for Fath 'Ali Shah by Muhammad Baqir who signed the piece. It is decorated with detailed designs based on the 12 signs of the zodiac, the six major constellations, Sino-Japanese zodiacal animals, the seven planets and, in the saucer, two athletes wrestling with a dragon. Nearly all other items by Baqir remain in the collection of the Iranian Crown Jewels.

The Panel considered that the enamel met the third criterion and that it was acceptably valued. It has been temporarily allocated to the Ashmolean Museum, Oxford pending a decision on permanent allocation.

Below: A Persian enamelled gold bowl, cover, saucer and spoon by Mohammad Baqir, saucer 12.5 cm.



26. Two 16th Century German Portraits

German portraiture of the late 15th and early 16th century is dominated to such an extent by the genius of Dürer and Holbein that the achievements of other significant artists who worked in the field have tended to be unduly neglected, especially in the UK.

Beham, born in Nuremberg, was the younger brother of the engraver Hans Sebald Beham. They worked together, influenced by Dürer, in their native city until they were expelled in 1525 and although Bartel returned the following year he left again in 1527 and moved to Munich where he worked for the Catholic Dukes of Bavaria, specialising in portraiture. The two portraits were only firmly attributed to Beham in 1979 when the removal of overpainting revealed the artist's monogram.

Onophrius Scheit held various administrative positions in Munich, rising to become a chamberlain to Duke Ludwig X of Bavaria. He married three times, Anne Memminger, the subject of the companion portrait, being his first wife.

The Panel considered that the pair of portraits met the third criterion and that they were acceptably valued. They have been allocated to the Fitzwilliam Museum, Cambridge. As the painting could have settled more tax than was actually payable the Fitzwilliam Museum met the difference with funds from The Crescent Trust and the Cunliffe Fund.

The offer in lieu consisted of a pair of portraits by Bartel Beham (1502-1540):

a) *Portrait of Onophrius Scheit* (1474-c.1553/4)
signed with monogram 'BB' and inscribed with the sitter's age [54] and partly dated (15..)
oil on panel
64.4 by 48.9 cm

b) *Portrait of Anna Scheit* (1504-1544)
Inscribed with the sitters age [27] and '1528'
oil on panel
62.2 by 47 cm



Top: Bartel Beham: *Portrait of Anna Scheit*.

Bottom: Bartel Beham: *Portrait of Onophrius Scheit*.

27. Hans Memling: *Ecce Homo* Fragment

Although Memling was born in Germany sometime in the 1430s, the whole of his artistic career was spent in Bruges where he registered in January 1465 and where he remained until his death in 1494. He developed the South Netherlandish tradition of Van Eyck and of Rogier van der Weyden who may have been his master prior to his arrival in Bruges.

His output includes large multi-panelled altarpieces, many depictions of the Virgin and Child and over 30 portraits. One of his most accomplished works, *The Donne Triptych*, in the National Gallery, was painted for Sir John Donne a knight in the service of Richard, Duke of York. (In 1957 this became the first painting ever to be accepted in lieu and to be allocated to a public gallery.)

The work on offer depicts the heads of Jews and Roman soldiers and is evidently a detached section of a larger painting showing the moment when Christ is brought out to be shown to the crowd by Pilate who speaks the words, "*Ecce Homo*" (*Behold the man*). Although the work was sold in 1886 at Christie's as by Quentin Matsys, its attribution to Memling has not been seriously challenged since it was exhibited in the great Memling exhibition in Bruges in 1902. It is on panel and measures 22.5 by 60.5 cm.

The Panel considered that the painting met the second and third criteria and that it was acceptably valued. It has been permanently allocated to the National Galleries of Scotland. The painting settled more tax than was payable and the difference was met by contributions from The Crescent Trust and a contribution from the gallery's own funds.

Below: Hans Memling: *Ecce Homo* (fragment).



28. A Japanese Edo-period Helmet

The Edo period of Japanese history which ran from the early 17th century until 1868 was a time of relative stability after centuries of warfare and destruction. Although the imperial court continued to have nominal authority, in reality control rested with the Tokugawa shogunate based at Edo, which was to become modern-day Tokyo.

During a period of growth and increasing cultural sophistication the warrior class was still important but with little need for actual warfare their armour took on an increasingly decorative nature and appearance became more important than practicality. Armour also provided an opportunity for craftsmen to demonstrate their skills.

Helmets made of multiple plates are normally found in 8, 16, 32 and 62 elements. Higher numbers are more challenging on account of the need to retain the symmetry of the overall shape of the helmet. Some especially gifted craftsmen attempted 72 plate helmets and a few 120. Two of 140 are known to exist and there is one of 200 pieces. No other 120 plate helmet is known in a UK public collection.

The example which was offered in lieu is signed Joshu... Yoshihide Saku who is not otherwise recorded. Joshu refers to the place in Hitachi province, north of Edo, where the craftsman worked. There were several leading armourers in the area but it is most likely that Yoshihide was a member of the celebrated Miochin family of armourers.

The Panel considered that the helmet met the third criterion and that it was acceptably valued. It has been allocated to the Victoria and Albert Museum pending a decision on its permanent allocation.

Below: A Japanese Edo-period 120-plate helmet, 18th century.



29. Two English Miniatures

John Smart established himself as a miniaturist in London c. 1760 and had premises in Dean Street, Soho. He painted his miniatures in watercolour on ivory and card, working them up from finished drawings in pencil and wash. His miniatures are characterised by brilliant colouring and excellent draughtsmanship with minutely rendered detail which provide a true and unflattering image of the sitter. He was also financially astute and saw an opportunity to tap into a new market by obtaining permission to travel to India from the East India Company in 1784. He settled in Madras where over the next decade he painted many of the English residents.

William Wood was born in Suffolk and exhibited both at the Royal Academy and at the British Institution. As well as the standard range of portrait miniatures he produced subject miniatures and small works depicting just the eye of the sitter. He also copied the works of other artists in the medium including those of Cosway, Engleheart and Smart. He was a founder member of the Associated Artists in Watercolour and became its President in 1808.

The Panel considered that the miniatures met the third criterion and that they were acceptably valued. They have been allocated to English Heritage for display at Kenwood where they had previously been on loan.

The offer consisted of two miniatures:

a) John Smart (1741/2 -1811)

Portrait of Lady Caldwell

signed and dated 1786 and initialled I for India
in original enamel and pearl frame

b) William Wood (1769-1810)

Portrait of an Officer, c. 1805

in original gold frame



Top: William Wood: *An officer wearing a blue uniform* c. 1805.

Bottom: John Smart: *Lady Caldwell*, 1786 in original frames.

30. Giovanni Battista Tiepolo: A Drawing of *The Holy Family*

Giambattista Tiepolo (1696-1770) continued the great tradition of Venetian art in the 18th century and was one of the most celebrated and prolific draughtsmen of his day. While many of his works on paper are related to his paintings and frescoes, this drawing is part of a series of over 70 variations on the theme of the Holy Family which appear to have been conceived as independent works of art as none can be related to any known project for a painting. This example is unusual in having an unrelated composition on the verso.

When Tiepolo left Venice in 1762 to work for Charles III of Spain he entrusted his drawing albums to one of his sons, who was a priest at Santa Maria della Salute in Venice. Following Tiepolo's death in Madrid they passed through the family until sold to the sculptor Antonio Canova in 1810. Most of the Holy Family drawings were bound in one album which surfaced again at an exhibition in the Savile Gallery in London in 1928. The album was then split up and the sheets are now scattered among many important museums throughout the world with a few remaining in private ownership.

The Panel considered that the drawing met the second and third criteria and that it was acceptably valued. It has been allocated to the National Galleries of Scotland and is the first example of G B Tiepolo's graphic art to enter the collection.



Above: G B Tiepolo: *The Virgin and Child with St Joseph and two saints*, pen and ink and wash over black chalk, 25.8 by 19cm.

31. Roman Ironwork

This collection consists predominantly of Roman ironwork which was found in Eastern England. In addition, a small number of medieval items are included.

The Roman material comprises a set of carpenter's tools made up of 18 objects and a set of weights and tools along with the cauldron within which they were unearthed. The survival of Roman objects made of iron is relatively rare and these are significant for the light they shed on daily life and craftsmanship in Roman Britain. The woodworking tool set includes an adze-hammer, a saw, chisels, gouges, a drill-bit, a punch, bradawls and shears. They were found at the site of the Roman town of Durobrivae, near Peterborough.

The cauldron is unusually well preserved. Together with its contents it makes up part of the contents of a Roman rural household with its mixture of woodworking, agricultural and domestic implements and equipment. The steelyard is also well preserved and is complete with sliding weight, hook and balance pan.

The Panel considered that the collection met the third criterion within a regional context and that it was acceptably valued. It has been allocated to the Norfolk Museums and Archaeological Service.

32. Paul Henry: *Achill Landscape*

Paul Henry (1876-1958) was born in Belfast and attended the Belfast School of Art. He spent two years in Paris attending the Académie Julien and studying under Alphonse Mucha. He also enrolled in a studio run by James McNeill Whistler.

He spent the first decade of the 1900s in London where he shared lodgings with Robert Lynd, the journalist and essayist who was a leading champion of Irish nationalism. It was through Lynd that he was encouraged to visit Achill Island in north-west Ireland and the work offered in lieu, *Achill Landscape*, oil on panel, 33 by 40.6 cm, dates from 1910-12 when Henry came to live on Achill. His first visit was intended to be a two-week holiday but he remained there for a decade and the inspiration that he found in the natural landscape was to be the source of his painting for the rest of his life.

The painting depicts the village of Dooagh, near Keel with the mountain of Silvermore in the background. It was given to Robert Lynd by the artist and had passed by descent to the estate of the offeror. It is a fine example of Henry's realism in his paintings which avoids the romanticism and prettiness of earlier generations of Irish landscapes. Although his paintings are held in strength by the Ulster Museum the only other example in the UK is in the Graves Art Gallery, Sheffield.

The Panel considered that the painting met the third criterion and that it was fairly valued. The painting has been temporarily allocated to Tate pending a decision on permanent allocation.

Below: Paul Henry: *Achill Landscape*.



Appendices

Acceptance in Lieu

Appendix 1

Appendix 1 – Cases completed in 2007/08

Case/Description	Date of Offer ¹	Date of Approval ²	Date of Completion	Tax Settled	Permanent Allocation
1. Chattels from West Wycombe Park	Dec 2004	Aug 2006	May 2007	£870,171	National Trust (West Wycombe)
2. William Roberts: Drawings and Watercolours	May 2004	Jul 2005	Oct 2007	£223,221	Tate
3. Nostell Priory Chattels	Mar 2005	May 2007	Sep 2007	£580,618	National Trust (Nostell Priory)
4. Archive of the Bromley Davenport Family	Jun 2006	Mar 2007	Aug 2007	£99,342	to be decided
5. Speaker Bromley's Silver Plate	Jan 2006	May 2006	Aug 2007	£134,750	Victoria and Albert Museum & Lichfield Heritage Centre
6. Paintings from Kiplin Hall	Aug 2005	Mar 2007	Sept 2007	£1,417,275	Kiplin Hall Trust
7. Archive of the Saumarez Family	Aug 2005	Feb 2007	July 2007	£646,250	Suffolk County Record Office
8. Sissinghurst Castle Chattels	Sept 2005	Feb 2006	May 2007	£314,720	National Trust (Sissinghurst Castle)
9. A Collection of Netsukes	Aug 2006	Feb 2008	Mar 2008	£14,000	British Museum
10. Architectural Archive of William Hayward Brakspear	Sept 2007	Nov 2007	Mar 2008	£320,000	to be decided
11. The Declaration of Outlawry on Napoleon	Aug 2007	Oct 2007	Mar 2008	£273,000	to be decided
12. Objects associated with Admiral Horatio Nelson	Jun 2006	Jun 2007	Aug 2007	£175,399	Royal Naval Museum; National Maritime Museum; City of Oxford Museum
13. Paintings by Burne-Jones, Rossetti, Watts and others	Nov 2006 (Mar 2007)	July 2007	Oct 2007	£892,850	Ashmolean Museum
14. Tournai Ecuelle	Dec 2006	Mar 2007	Apr 2007	£77,000	Victoria and Albert Museum
15. Humphry Repton: Three Red Books	Sep 2007	Feb 2008	Mar 2008	£45,500	Suffolk Record Office
16. Archive of The Winn Family of Nostell Priory	May 2005	Jun 2007	Sep 2007	£337,681	to be decided
17. Burne-Jones: <i>Perseus & The Graiae</i>	Jul 2006	Dec 2006	Mar 2008	£88,571	Amgueddfa Cymru – National Museum Wales
18. 17th Century Portrait and Costume	Dec 2006	Jan 2008	Mar 2008	£90,500	Elizabethan House, Great Yarmouth
19. Allan Ramsay: <i>Portrait of David Hume</i>	Dec 2006 (Apr 2007)	Aug 2007	Mar 2008	£337,000	Scottish National Portrait Gallery
20. Scotney Castle Chattels	Dec 2006	Jul 2007	Jan 2008	£427,427	National Trust (Scotney Castle)
21. Horace Walpole's Mirror from Strawberry Hill	Dec 2006	Jan 2008	Mar 2008	£267,224	to be decided
22. Four 18th Century Portraits	Dec 2006	Jan 2008	Mar 2008	£439,610	Norwich Castle Museum
23. Silver from Dunham Massey	Jan 2007	Aug 2007	Dec 2007	£686,000	National Trust (Dunham Massey)
24. J M W Turner: Two Watercolours	Jan 2007	May 2007	Jun 2007	£490,000	Courtauld Gallery; Carisbrooke Castle Museum
25. Iranian Qajar Enamelled Gold Bowl, Saucer and Spoon	Mar 2007	Aug 2007	Mar 2008	£140,000	to be decided

Case/Description	Date of Offer ¹	Date of Approval ²	Date of Completion	Tax Settled	Permanent Allocation
26. Two 16th Century German Portraits	Feb 2007	Jul 2007	Nov 2007	£361,638	Fitzwilliam Museum
27. Hans Memling: <i>Ecce Homo Fragment</i>	Feb 2007	Jul 2007	Nov 2007	£301,364	National Gallery of Scotland
28. A Japanese Edo-Period Helmet	Mar 2007	Aug 2007	Mar 2008	£17,500	to be decided
29. Two English Miniatures	Jul 2006	May 2007	Jul 2007	£42,000	English Heritage (Kenwood)
30. Giovanni Battista Tiepolo: <i>A Drawing of The Holy Family</i>	Aug 2006	Feb 2007	Apr 2007	£56,000	National Gallery of Scotland
31. Roman Ironwork	Aug 2006 (Jul 2007)	Aug 2007	Oct 2007	£4,935	Norwich Castle Museum
32. Paul Henry: <i>Achill Landscape</i>	Sep 2007	Dec 2007	Feb 2008	£87,500	to be decided
Total				£10,259,046	

¹ The date that the offer was first received by MLA. In some cases full details were not received until a later date and this date is given in brackets.

² Offers are approved following the recommendation of the AIL Panel. It is then for HMRC and the offering estate to complete the legal transfer of ownership by which the offer is completed.

Appendix 2

Members of the AIL Panel

Jonathan Scott CBE

Chairman of AIL Panel since August 2000. Formerly, Chairman of the Reviewing Committee for the Export of Works of Art, Deputy Chairman of the Trustees of the Victoria and Albert Museum, Trustee of the Imperial War Museum.

Geoffrey Bond DL OBE

Chair MLA London, MLA Board Member. Broadcaster and Lawyer.

Patrick Elliott

Curator, Scottish National Gallery of Modern Art, Edinburgh.

Katharine Eustace

Formerly, Curator 20th century portraits, National Portrait Gallery.

Mark Fisher

MP and former Minister for the Arts; author of *Britain's Best Museums & Galleries*, Penguin, 2004.

Andrew McIntosh Patrick

Dealer and collector; formerly Managing Director of the Fine Art Society, New Bond Street, London.

James Methuen-Campbell

Corsham Court, Corsham, Wiltshire.

David Scrase

Assistant Director Collections, Fitzwilliam Museum, Cambridge.

Lindsay Stainton

Formerly curator in Department of Prints and Drawings, British Museum and subsequently with London dealers Hazlitt, Gooden & Fox, now with Paul Mellon Centre for Studies in British Art.

Christopher Wright OBE

Formerly, Keeper of Manuscripts, British Library, member of Reviewing Committee for Export of Works of Arts.

Lucy Wood

Senior Curator, Furniture, Textiles and Fashion Department, Victoria and Albert Museum; former curator at Lady Lever Art Gallery, Wirral.

Appendix 3

Expert Advisers 2007/08

William Agnew	William Agnew & Company Ltd
Michael Ashcroft	Formerly, County Archivist, North Yorkshire County Record Office
John Austin	Austin Desmond Gallery
Polly Beauwin	Maggs Bros Rare Books
Charles Beddington	Charles Beddington Ltd
Anne-Marie Benson	Independent Consultant
Iona Bonham-Carter	Independent Consultant
Patrick Bourne	Fine Art Society
Adam Bowett	Tennants Auctioneers
Sheila Canby	British Museum
Mary Clapinson	Formerly, Bodleian Library, University of Oxford
Andrew Clayton-Payne	Andrew Clayton-Payne Ltd
Katherine Coombs	Victoria and Albert Museum
Stephen Daniels	University of Nottingham
Daniel Eskenazi	Eskenazi Ltd
Susan Foister	National Gallery
Francesca Galloway	Francesca Galloway Ltd
Christopher Gibbs	Independent Consultant
Philippa Glanville	Senior Research Fellow, Victoria & Albert Museum
Katy Goodrum	West Yorkshire Record Centre
Eileen Harris	Independent Expert
Jonathan Harris	Harris Lindsay
Victor Harris	Keeper Emeritus, British Museum
Julian Hartnoll	Director, Hartnoll
Jo Hedley	Formerly, The Wallace Collection
Duncan Heyes	British Library
Alan Hobart	Pyms Gallery
Niall Hobhouse	Niall Hobhouse Ltd
Robert Holden	Robert Holden Ltd
Simon Hucker	Jonathan Clark Fine Art
Julia Hutt	Victoria and Albert Museum
Ralph Jackson	British Museum
Daniel Katz	Daniel Katz Ltd
Brian Kennedy	Formerly Ulster Museum
Tim Knox	Director, Sir John Soane Museum
Alastair Laing	National Trust
Martin Levy	H Blairman & Sons Ltd
James Lomax	Leeds Museums and Galleries: Temple Newsam House

Robert McPherson	R & G McPherson Antiques
Paul Moorhouse	National Portrait Gallery
Anthony Mould	Anthony Mould Ltd
Susan North	Victoria and Albert Museum
Rina Prentice	National Maritime Museum
Simon Ray	Simon Ray Indian & Islamic Works of Art
Clive Richards	Independent Expert
Duncan Robinson	Formerly, Director, Fitzwilliam Museum
Hinda Rose	Maggs Bros Rare Books
Antony Rota	Bertram Rota Ltd
Adrian Sassoon	Adrian Sassoon Ltd
Rosalind Savill	Director, The Wallace Collection
Timothy Schroder	Independent Consultant
Desmond Shawe-Taylor	Surveyor of the Queen's Pictures; The Royal Collection
Peyton Skipwith	Formerly, Fine Art Society
Clive Stewart-Lockhart	Dreweatts Auctioneers
Georgina Stonor	Independent Consultant
Duncan Thomson	Independent Consultant
Charles Truman	Gurr Johns
Johnny Van Haeften	Johnny Van Haeften Gallery
Paul Viney	Woolley and Wallis Fine Art Auctioneers
Ian Warrell	Tate
Christopher Webb	Borthwick Institute of Archives, University of York
Leslie Webster	Formerly, British Museum
John Wells	Cambridge University Library
Anthony Wells-Cole	Formerly, Leeds Museums and Galleries: Temple Newsam House
Catherine Whistler	Ashmolean Museum, Oxford
Colin White	Director, Royal Naval Museum, Portsmouth
Andrew Wilson	Tate
John Wilson	John Wilson Manuscripts Ltd
Ming Wilson	Victoria and Albert Museum
Joan Winterkorn	Bernard Quaritch Ltd
Christopher Wood	Christopher Wood Gallery
Stephen Wood	Stephen Wood Research
Christopher Woolgar	Hartley Library, University of Southampton

Appendix 4

Allocation of items reported in the AIL Report 2006/07 but only decided in 2007/08.

The Charity of St Nicholas of Bari, by a 16th century Florentine painter which was case 3, pages 21-23 in the 2006/07 Report has been allocated to the National Gallery. This was in accordance with the wish of the Offeror.

The Charles II gold beaker which was case 5, pages 27-28, in the 2006/07 Report has been allocated to the British Museum.

The armour, swords and silver which were case 15, pages 51-53, in the 2006/07 Report have been allocated as follows:

1. Silver Cruet – British Museum
2. Armet – Royal Armouries
3. Medieval Viking type sword – Yorkshire Museum
4. English 13th century sword – Royal Armouries
5. English basket-hilt sword c. 1610 – National Army Museum
6. English swept-hilt rapier c. 1620 – Royal Armouries.

The Photographic Archive of Fay Godwin which was case 20, pages 62-63, in the 2006/07 Report has been allocated to the British Library. This was in accordance with the wish of the Offeror.

The four British 18th and 19th century paintings which were case 21, pages 64-67, in the 2006/07 Report have been allocated as follows:

1. Thomas Daniell – Tate
 2. Richard Wilson – Ashmolean Museum
 3. Arthur Devis – Holburne Museum, Bath
 4. Francis Hayman – Temple Newsam House, Leeds.
-

R P Bonington: *La Ferté* which was case 27, pages 78-79, in the 2006/07 Report has been allocated for a five year period to the National Gallery. The offer was made with a wish that it should be allocated to the National Gallery.

The prints drawings and copper plate by Rembrandt and Goya which were case 30, pages 86-91, in the 2006/07 Report have been allocated as follows:

1. Rembrandt: *The Negress lying down* (print) – Ferens Art Gallery, Hull
 2. Rembrandt: *The Negress lying down* (copper plate) – British Museum
 3. Rembrandt: *Christ returning from the Temple* – Hunterian Art Gallery, University of Glasgow
 4. Rembrandt: *The Windmill* – Whitworth Art Gallery, Manchester
 5. Goya (all items) – British Museum.
-

Appendix 5

The process of making an offer

Since the report of the Acceptance in Lieu Panel is generally consulted by those wishing to offer heritage objects in lieu of tax or by their professional advisers, we repeat here the section from previous AIL Reports, appropriately updated, which describes in detail the process of making an offer and also the criteria which we use in deciding whether an object is appropriate. We apologise for using the inelegant phrase 'heritage object' but it is a convenient catch-all to cover the very wide range of objects that are offered: paintings, furniture, silver, jewellery, archives and innumerable other items. Offers of land or buildings may be considered separately.

The legislation under which heritage objects and land can be accepted in lieu is contained in Sections 230 and 231 of the Inheritance Tax Act (IHTA) 1984, which was originally enacted as the Capital Transfer Tax Act 1984. The Inland Revenue published the official guidance to this legislation, *Capital Taxation and the National Heritage* [IR67] in 1986. The legislation permits the acceptance in lieu of:

- land and buildings
- objects which are or have been in certain buildings and
- objects which are individually pre-eminent or form a pre-eminent group or collection.

Offers in lieu of heritage objects are administered by the Acceptance in Lieu Panel, which is an independent body set up in 1992 by the Museums & Galleries Commission, the predecessor of the Museums, Libraries and Archives Council (MLA). The Panel consists of eleven members who are all experts in some particular field. One of them is selected as a representative of the Historic Houses Association and at least one is chosen for having links with Scotland, Wales or Northern Ireland as a representative for museums and galleries outside England.

Offers in lieu can be made either when an estate has a liability to Inheritance Tax or when an owner disposes of objects that have previously been conditionally exempt from Inheritance Tax, or one of its earlier forms, Estate Duty or Capital Transfer Tax. (HM Revenue & Customs will not at present consider accepting heritage objects in lieu of Income, Capital Gains, Corporation or other taxes.)

After considering the alternative methods of paying the resultant tax, the owner may select one or more heritage objects to offer in lieu and then assess their value together with an appropriate professional adviser. The offeror or an agent contacts the Capital Taxes section of HM Revenue & Customs with details of the proposed offer. The address and telephone number is:

HM Revenue & Customs
Capital Taxes
Ferrers House, PO Box 38
Castle Meadow Road
Nottingham NG2 1BB
Tel: 0845 30 20 900

If HM Revenue & Customs agrees that the offer is competent to proceed, ie that the offeror is the person responsible for the payment of the tax and that there is a liability to taxation which could be met by the offer of such a heritage object or objects, the case is referred to the AIL Panel.

The Panel meets once a month, with interim *ad hoc* meetings if required, to decide whether objects offered appear to be pre-eminent. Wherever possible some or all of the members of the Panel view the object.

Criteria for pre-eminence

Objects are regarded as pre-eminent if they would constitute a 'pre-eminent' addition to the collection of a national, local authority, university or other independent museum or are 'pre-eminent' in association with a particular building. The criteria for pre-eminence are based on the long established 'Waverley criteria'. These are used to assess the importance of objects which have been referred to the Reviewing Committee on the Export of Works of Art.

ALL criteria

The criteria are:

- that the object has an especially close association with our history and national life
- that it is of especial artistic or art-historical interest
- that it is of especial importance for the study of some particular branch of art, learning or history
- that it has an especially close association with a particular historic setting.

The Panel interprets these criteria with some freedom, while maintaining rigorous standards of excellence. An object needs to meet only one of the criteria in order to qualify as pre-eminent.

Under the first criterion we would typically include objects closely associated with historic personages or events or, for instance, with British political, cultural or religious movements. This criterion typically covers portraits and archives associated with some well-known historic figure. However, it might be extended to embrace, for instance, a collection of classical antiquities which illustrate the importance of the Grand Tour to the formation of national taste in the 18th century; a group of objects brought back from the travels of a famous Victorian explorer or designs relating to the Festival of Britain in 1951. We do not interpret this criterion solely in terms of national history nor do we adopt an elitist approach to what is important for history. The criterion might therefore extend to cover an archive, which is important for an understanding of the history of a region, and views of towns, houses or landscapes or portraits of local worthies, which are significant in a regional context, even if they are not great works of art and are not of national significance. We feel that it is important to give due weight to items the impact and resonance of which are primarily regional.

The second criterion embraces not only the works of great masters, but also paintings and sculpture by artists who were important in their day and made a significant contribution to the artistic life of their times even if they were not international figures. We do not limit our recommendations to the works of such artists as Gainsborough, Turner and Bacon and the most notable foreign painters, but we think that it is right that we should also recommend acceptance of paintings by, for instance, artists who are key figures of a local school. This criterion also applies to outstanding examples of decorative or applied art.

The third criterion covers archives, good samples of the work of local potteries or furniture manufacture, notable examples of the costume or embroidery of previous centuries, objects which, although not important in themselves, form part of a collection that is important – the complete library of an 18th century botanist, for instance, or a collection of medieval antiquities that includes 'Gothic' objects deliberately faked to attract enthusiasts for the age of Ivanhoe – and non-British works of art which illustrate the history, culture and taste of other countries or civilisations. It would also cover important engineering plans and models, key examples of design and technology and scientific apparatus, although we have not yet completed any offers of such objects.

The criterion for association with a particular setting embraces not only objects currently in a historic building but those which may have been removed from it as a result of sale, inheritance or gift and are being returned to their original setting.

Association with a building

Under the legislation, anything may be accepted when *'it appears to the Ministers desirable for the object to remain associated with a building'*. The building concerned however, must be owned either by the government or by a heritage organisation such as the National Trust.

The wording of the legislation is so all-embracing that it could cover an electric cooker in the kitchen or a wheelbarrow in the potting shed. Objects associated with a building do not themselves have to be pre-eminent but the Panel takes account of their contribution to the history of the place and to its atmosphere. Furniture and china in a historic house need not be of museum quality to be worthy of acceptance in lieu but should be attractive and appropriate to their setting. There is a general understanding that, in order to qualify, the objects must have been associated with the property for a number of years or with a person who lived there for a significant period.

Expert advice

The Panel always seeks independent advice. Two or more Expert Advisers are appointed in each case, generally museum curators or scholars in the field and members of the art trade. These experts examine the object, assess its condition and provide written reports to the Panel, advising whether the object meets any of the criteria listed above, whether its condition is appropriate for museum ownership and whether the price at which it is offered represents the open market price. In the light of this advice and of the collective knowledge of its members the Panel then makes a recommendation to MLA. When the object is offered from a non-English estate or is offered with an allocation to a non-English museum or repository, the recommendation is made to the Scottish, Welsh or Northern Irish minister, as appropriate. Unfortunately, this increases the time involved in finalizing an offer. It is hoped that the handling of such cases can be brought in line with those made in England.

When heritage objects are offered which, although interesting, are not pre-eminent or are in poor condition and would need substantial conservation, the Panel may suggest to the offeror that some other object from the same collection might be substituted. Where an object is substituted at the Panel's request, it is treated for taxation purposes as if it had been part of the original offer.

Open market price

The price at which the object is offered should represent the open market price at the time of the offer. Where the open market price is based on a recent saleroom comparison we include the buyer's premium with the hammer price. If comparable objects have been sold at auction or by known private sales through dealers or agents, it is not too difficult to agree the price. In cases, however, where nothing similar has been sold in recent years, because of the rarity of the object, its exceptional beauty or its historical associations, it may be harder to assess what it might have fetched at auction. An artist may have produced only a few great works, all concentrated in one brief part of his career, and it may be that none of these paintings has been sold on the open market for many years. In such circumstances, a comparison with recent sales of inferior works from the artist's oeuvre might well result in a false valuation. The value of works by contemporaries may form a better basis for assessing the correct price.

The Panel spends a great deal of time testing the Expert Advisers' opinions on price and strives to be scrupulously fair to the offeror. We are not seeking to extract a bargain on behalf of the nation but to arrive at a fair price. On a small number of occasions, however, we have been unable to reach an agreement with the offeror's agents and have therefore had to tell the Secretary of State that we could not recommend acceptance of the offer.

We emphasise our wish to be fair. When the Expert Advisers consider that an object has been offered at a valuation below the open market price, we ask the offeror's agent if they wish to revise the price upward. On some occasions, of course, the offeror may be aware that the offer is below the open market price but is content that the value of the object covers the tax liability and is generously willing to forego any benefit from the higher market price which might have been agreed. In other cases, where the agreed value more than covers the tax that is payable, the museum or gallery has to pay the offeror the difference between the tax liability and the tax that could have been settled by an item at the agreed open market value. The latter are termed 'hybrid arrangements'.

Provenance

As a result of the growing awareness of the looting carried out under the Nazi regime, the provenance of all objects for the period 1933 to 1945 is thoroughly investigated. In the case of chattels from historic British collections this is, of course, no problem. Where, however, the ownership history of objects is not documented, in particular in the case of paintings by foreign artists, it is necessary to make detailed enquiries so as to ensure that objects which were either looted or sold as a result of duress are not acquired on behalf of the nation. This is inevitably a slow process, but it is important to ensure that all possible steps have been taken to investigate the whereabouts of objects offered for the relevant period. A similarly rigorous investigation is undertaken in respect of the offer of archaeological items. The provenance has to be fully established to prevent the acquisition of objects which have been improperly excavated or illegally imported into this country.

Allocation

Objects can be offered without any conditions, but many offerors are concerned about the future destination of things that they have loved and make their offers conditional upon allocation to a particular museum, gallery, library or archive. If MLA, on behalf of the Minister, agrees that the institution named in the condition is an appropriate recipient then the object is transferred to that location when the due process has been completed.

Alternatively, the offer can be made with a wish, which is not binding on MLA or the appropriate Minister in Scotland, Wales or Northern Ireland, that the object should be allocated to a particular institution. When an object has only been offered with a wish, its availability is advertised on the MLA website and in the *Museums Journal* and, after considering the responses received, the Panel advises MLA whether the nominated location is in fact appropriate. In most cases the offeror's wishes are complied with but if, for instance, a similar object is already in the nominated gallery, whereas it is not represented in another equally suitable institution, or if the nominated gallery is unable to provide suitable access, we may recommend that the object should be allocated elsewhere. In all cases, the ability of the museum or gallery to provide adequate and safe display is an essential condition for being considered an appropriate location.

When an offer is made without any condition or wish, the object is also advertised on the MLA website (www.mla.gov.uk) and the Panel then makes a recommendation to MLA on the basis of interest expressed. In the case of archives, the Historical Manuscripts Commissioner and Chief Executive of The National Archives advises on allocation.

We are keen to broaden the range of museums and galleries benefiting from the scheme. We therefore encourage curators throughout the country to watch the MLA website so that they are aware of what may be available and to make applications for objects which they consider appropriate for their collections. They must be aware of course, that they will not always get what they would like if there is competition for the same object. Some curators have been cultivating relations with potential offerors for many years. When these efforts have resulted in the object having been on display in the museum or gallery, or on deposit in an archive repository during the owner's lifetime, it is only right that such arrangements should, normally, continue undisturbed.

***In situ* offers**

On numerous occasions over many years, owners of objects on loan to houses belonging to the National Trust have offered pictures and furniture with a condition that they should remain *in situ*. By an extension of this process, it is possible for an offeror to make an offer of the important contents of a historic house which is not in public ownership. If these chattels are judged to be pre-eminent, they can remain *in situ* on condition that provision for adequate access is agreed and that security and conservation arrangements are accepted as satisfactory. In these cases, the ownership of the object or the contents of certain rooms is transferred to a suitable museum or gallery and the owner of the house then enters into a loan agreement with the institution so that the chattels can remain in their historic location. This is an excellent arrangement whereby groups of particular importance can be kept together for the benefit of visitors.

The loan agreement is a complex document, involving as it does both the public and the private sectors in a long term contract.

At present there are *in situ* arrangements covering, paintings at Arundel Castle, Dodington Hall, Floors Castle, Holkham Hall, Norton Conyers, Port Eliot, Sledmere House, Highclere Castle and Cawdor Castle, sculpture at Castle Howard and Mellerstain, furniture at Newburgh Priory, furniture and sculpture at Hagley Hall, furniture and tapestries at Houghton Hall and furniture and paintings at Corsham Court and Longleat.

Time involved

The processes involved in an offer in lieu are, inevitably, time consuming. After HM Revenue & Customs has passed a case to MLA, these processes include the Panel's initial consideration, the appointment of Expert Advisers, the visits of the Advisers to see the object and their work in assessing the price, the Panel's subsequent review of the case, the agreement of the price with the offerors and their agents, the recommendation to MLA, its decision and the final agreements on allocation. Where *in situ* cases are involved, it is also necessary to seek conservation and security reports and to agree loan and public access arrangements between the museum to which the object has been allocated and the owner of the property in which it is being retained. The Panel does all it can to minimise delays but, where the nation is foregoing large sums of tax, proper procedures must be observed in assessing the objects on offer.

Benefits to the offeror

There are several benefits to the offeror who makes an offer in lieu to settle an Inheritance Tax liability instead of simply writing out a cheque.

Offerors are able to apply a higher portion of the value of an object to satisfy a tax liability if they offer the object in lieu than if they sell the same object at auction. This is because of the special price or 'douceur' which is available in cases of offers in lieu. If, for example, in order to settle a tax liability, a taxable estate sells an object valued at £100,000 on the open market, Inheritance Tax is generally payable at a rate of 40% (ie £40,000) and the estate only receives a net sum of £60,000. If, however, the same object is offered in lieu, 25% of the tax that would have been payable (ie £10,000, being 25% of the £40,000 tax payable) is remitted to the estate, with the result that the object has a tax settlement value of £70,000. An object is, therefore, worth 17% more if it is offered in lieu of tax than if it is sold on the open market at the same price. This constitutes a significant benefit.

In fact, the benefit may be significantly greater than this. The open market value assessed by the Panel is the hammer price plus the buyer's premium which is currently as high as 25%. When an object is sold at auction the vendor does not, of course, receive the buyer's premium. An AIL offer thus gives a major benefit compared to sale at auction.

It is worth bearing in mind that, while a sale at auction may produce an exceptional price, such a result cannot be guaranteed and, after the sale, tax and interest due to the Inland Revenue must be paid. However, in an AIL transaction the price is fixed with certainty and interest ceases to accrue from the day on which the offer is made. Furthermore, the agent's fees to an estate for negotiating an in lieu transaction may well be less than the seller's commission and publicity costs incurred for sale at auction.

There are further attractive, although intangible, benefits. Many owners like to think that objects which may have been in their families for centuries can remain in the UK and they welcome the opportunity of having a say in their allocation. Where an object is offered *in situ*, it can still remain an integral part of a collection, even though ownership will have changed.

Conditional exemption

The Panel also advises HM Revenue & Customs on new cases of conditional exemption, that is, on heritage objects on which Inheritance Tax is deferred provided that adequate public access is given. In the last year we advised on 12 cases. The process is similar to that in respect of Offers in Lieu. Owners with potential Inheritance Tax liabilities send a list of the objects which they consider to be eligible for Conditional exemption from the tax, along with images and a statement as to why they believe them to be pre-eminent. Cases are referred to the Panel by HM Revenue & Customs in the first instance. The Panel then selects appropriate expert advisers for each class of object and, having considered their reports, informs the Revenue whether it considers that the object or, more usually, objects, meet the criteria as set out in the Inheritance Act 1984, as amended in the Finance Act 1998.

The Panel has to be satisfied that the object or collection or group of objects is pre-eminent for its national, scientific, historic or artistic interest and, may take account of any significant association with a particular place when this is relevant. In considering whether an object is of national interest this includes an interest within any part of the United Kingdom.

Owners may also seek exemption for objects on the grounds that they are historically associated with a particular building of architectural significance. In such cases, English Heritage advises the HM Revenue & Customs and makes periodic checks on the exempted objects in their setting.

The Panel does not make recommendations to the Revenue on the requirements for public display of exempted objects.

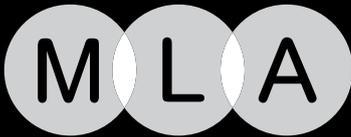
Funding for hybrid arrangements

Sometimes the object that is offered in lieu has a substantially higher value than the Offeror's tax liability. In these 'hybrid' situations, as mentioned above, the museum, gallery or archive that wishes to acquire the object has to pay the difference between the open market value and the tax liability. The value of the most outstanding works of art has risen so sharply in recent years that a major painting may be worth in excess of £40m. The tax liability of deceased estates is, however, generally well below such a sum. In consequence, if a really important painting is offered in lieu, it will involve a 'hybrid' arrangement. If, for example, a Picasso is valued at £40m, with a rate of Inheritance Tax of 40%, the acceptance of the painting could settle up to £28m of tax. An inheritance tax liability on the scale of £28m is, however, very rare, given the scope for tax planning that currently exists.

Even if the liability of the offering estate were to be as high as £10m, this would still leave the acquiring gallery with the need to raise £18m (£28m – £10m) to secure the painting. This sum is far beyond the purchase grant or acquisition reserves of any UK institution. It is, therefore, highly desirable that additional funds should be made available either through the Heritage Lottery Fund or National Heritage Memorial Fund to help such acquisitions. These sources, should, if necessary, be supplemented by special government grants.

A happy example of this has occurred recently. In 2003, the Trustees of the Sutherland Estates offered a Titian to the Nation in lieu of Inheritance Tax with the condition that it should be allocated to the National Galleries of Scotland. The acceptance of this important painting could have settled up to £14m of tax. As the actual liability was only £2.4m the balance of the price was met by a combination of a major grant of £7.6m from the Heritage Lottery Fund, £0.5m from The Art Fund and a Special Grant of £2.5m from the Scottish Executive. The National Galleries of Scotland was itself able to raise £1.0m.

The Waverley Report, half a century ago, at a time of far greater financial stringency, specifically predicted the need for exceptional Treasury grants to support the acquisition of exceptional items which were threatened with export from this country. The Land Fund was the alternative. Since then the Land Fund has been dissolved and the National Heritage Memorial Fund created to act as the fund of last resort for the protection of the UK's heritage. Its effectiveness has, however, been seriously compromised by the inadequate level of funding that it has received in the last few years. Although until 2010/11 its grant from Government has been maintained at £10m it will not be in a position to assist in more than a handful of cases each year and at the highest levels of the art market, a year's grant of £10m is insufficient to provide the UK with the financial strength to compete in the world market.



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