



## Assisted Instrument Purchase Scheme – VAT FREE

Here's something every parent should know...

***You don't HAVE to pay VAT on the purchase of your Child's Musical Instrument!  
By not paying the VAT, you could be saving hundreds of ££'s. Are you interested?***

Read on...

- First, check with your School or Music Centre that they operate the 'Assisted Instrument Purchase Scheme'.
- You come into our shop and hand pick your own instrument from a large selection or telephone and reserve an instrument.
- Obtain the necessary form from your School/Music Centre
- Complete your details on the form and the choice of musical instrument. Please note that the form contains provision for an 'Administrative Charge' so you will need to check with your School/Music Centre to establish if they make such a charge.
- After completing your details and instrument choice, you need to pass the form along with your payment to the School/Music Centre for them to complete their details and send the form to us as an official purchase order.
- The instrument will then be dispatched to the School/Music Centre at no extra charge.
- Finally, you collect your chosen instrument from your School/Music Centre.

## The AIPS legal requirements

The AIPS - Assisted Instrument Purchase Scheme - Changes in the 1995 VAT (Education) Order now enable School pupils to purchase musical instruments free of VAT. The procedure for this scheme has been approved by HM Customs & Excise and was reviewed in September 1995 by the VAT Office. To comply with HM Custom and Excise rules the following criteria must be satisfied:

- The student must be in full time education at an LEA School.
- The student must be receiving music tuition at the School/Music Centre.
- The instrument must be appropriate for the student's needs.
- The instrument must be portable.
- The instrument must change hands on Educational premises.
- Pupils of independent schools would not ordinarily be able to benefit from the scheme - unless the student receives regular tuition from the local authorities music service.