

# HAVERING MUSIC SCHOOL - VAT- FREE SCHEME

## Procedure for Instrument Purchase:

The Assisted Instrument Purchase Scheme (AIPS) enables pupils at Local Authority schools to purchase instruments without paying VAT (Value Added Tax). This procedure has the approval of HM Revenue and Customs. In order to comply with their regulations, the following must apply:

- Pupils must be receiving instrumental lessons from Havering Music School on the instrument they wish to purchase.
- Students must be in full time education at a Local Authority school (not an Independent school)

### The instrument must be:

- appropriate for the pupil's need
- portable, and expected to be used regularly in school
- delivered to the Music School. The instrument cannot be delivered to a home address
- charged to the parents, excluding VAT
- new: secondhand instruments or ex-hire instruments cannot be bought VAT free.

### Please note the following:

- Please consult your teacher for their recommendation before looking for an instrument.
- Please note that it is your responsibility to find a suitable instrument, which should be appropriate to the pupil's needs, as agreed with your teacher.
- When speaking to the supplier, please check that the instrument is in stock and whether there will be a delivery charge (which may involve extra cost).
- We are unable to purchase the instrument on your behalf through the internet. Any internet company must be contactable by telephone. Please note that the price on the internet and telephone may vary.
- We request payment of £5.50 to offset administration charges on all instruments costing more than £100.
- Please bring the order form (overleaf) and **correct cash or a building society counter cheque** (made payable to London Borough of Havering) for the amount excluding VAT (and including administration fee if applicable) to Havering Music School.
- We will place the order on your behalf. The instrument will be delivered to Havering Music School for you to collect.

**Please turn over for Order Form**

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## ORDER FORM:

(please read overleaf before completing)

Supplier's Name.....

Instrument.....

Make..... Model.....

Price inc. VAT £..... Price ex. VAT £.....

Purchaser's Name.....

Address.....

..... Tel.....

Pupil's Name.....

School.....

Instrumental teacher.....

Teacher's signature.....

(Must be signed by instrumental teacher before order can be placed)

### Office use only

Amount paid:.....Cheque/CR number:.....

Purchase Card:..... Date ordered:.....

Instrument Serial No:.....

Date collected:..... Collected by:.....