

Assisted Instrument Purchase Scheme (A.I.P.S.)

The Assisted Instrument Purchase Scheme (AIPS) enables students at any participating school, college or LEA Music Service to purchase instruments without paying VAT.

How does it work?

Once the parent / student has chosen an instrument, they advise the school or County Council of the details which will be supplied to the parent by us. This includes details of the instrument including serial numbers etc.

The school or County Council will then place a formal order with us. The parent is then invoiced by the school or County Council for the payment at the ex-vat price. This amount is usually paid to the school or County Council when the order is placed. Our invoice includes VAT which the school or County Council reclaims in the normal way.

The instrument is then delivered to the school or County Council who will arrange to hand it over to the parent.

Schools and County Councils will often levy an Administration charge.

What are the rules?

Although open only to LEAs and LEA maintained schools, AIPS itself is a purely voluntary scheme which different local authorities are free to operate in different ways. We recommend you discuss purchasing an instrument through AIPS with your school, Music Service or LEA in advance.

To comply with H.M. Customs & Excise regulations the following requirements must be met:

- The student must be in full time education at an LEA school and/or receiving music tuition at an LEA funded Music Centre.
- The instrument must be appropriate for the student's needs and must be portable.
- The sale transaction must take place on educational premises.
- For students who receive regular tuition from the LEA's music service there is not usually a requirement for him/her to be a pupil at an LEA school. This may enable pupils at independent schools who receive tuition through a County Music Service to take advantage of musical instrument purchase under AIPS.

The above information is only a guide and Parents are advised to discuss the Scheme with their school, LEA or Music Service.