

# Assisted Instrument Purchase Scheme



Essex County Council



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### **What is A.I.P.S.?**

The Assisted Instrument Purchase Scheme, commonly known as AIPS, enables pupils at Local Authority (LA) Schools to purchase instruments without paying VAT (Value Added Tax).

This procedure has the approval of HM Revenue & Customs and was reviewed in September 1994 by the VAT Office.

### **What are the conditions of purchase?**

In order to comply with the regulations imposed by HM Revenue & Customs, the following rules must be applied:

- The student must be in full-time education at a Local Authority (LA) school.
- The student must receive regular (weekly) tuition at the school as part of their curriculum, or receive private tuition in support of a curricular activity such as GCSE music.
- The instrument must be appropriate for the pupil's needs. A novice player cannot acquire a Stradivarius Violin!
- The instrument must be portable; i.e. excludes drum kits and pianos.
- The instrument must be delivered to the school and be passed to the pupil in a designated teaching room; i.e. the instrument cannot be delivered to a home address.
- The instrument must be charged to the parents at or below cost, excluding VAT.
- The scheme only applies to new instruments, therefore second-hand or ex-hire instruments cannot be bought VAT free.

### **I want to make a purchase, so what should I do next?**

- Decide on the make and model of the instrument to be purchased, perhaps following consultation with the music tutor, or by visiting a local music shop.
- Shop around for the best price if you wish. The choice of retailers is not restricted to local music shops, and many UK retailers' catalogues are available to view online. *Be aware that although most retailers purchase prices include VAT, some retailers quote their prices without VAT, and some retailers will state both the full cost and ex-VAT price.*
- Contact the retailer(s) to check the availability of your chosen instrument, and to confirm the amount payable, as this can sometimes differ from published prices. *Please note that some retailers will also charge for postage & packing in addition to the cost of the instrument itself.*

Some retailers may reserve an instrument for you, pending receipt of the purchase order from Essex County Council.

### **How do I apply?**

Complete the application form and email it to [MusicHub@essex.gov.uk](mailto:MusicHub@essex.gov.uk) to be assessed. We will contact you to take payment of the ex-VAT amount by credit/debit card over the phone unless your application is refused.

Alternatively, applications can be sent to Essex Music Service by post together with a cheque made payable to Essex County Council, but this may lead to a delay in processing. If your application is unsuccessful, we will email you with an explanation as to why we are unable to approve it.

### **You will need to provide Essex Music Services with the following:**

- Your name and address, your child's name and tuition details.
- Instrument make and model, accessories, and the ex-VAT price.
- Retailer's name and address.
- Payment of the net amount (the ex-VAT price) including any delivery charge, plus our admin charge of £10.00 per transaction. We accept payment by credit/debit card, or alternatively by cheque.

**Total amount payable to Essex County Council =  
Ex-VAT price + any delivery charge + £10.00 admin charge**

**I've submitted my application, so what happens next?**

Once we have approved your application and received payment, we will raise an order to the retailer, requesting your chosen instrument to be delivered to the appropriate school. Essex Music Service will then process the retailer's invoice for payment.

If we have to reject your application for any reason, or need to clarify any details before proceeding, we will contact you as soon as possible.

**I applied 2 weeks ago, but I've not received my instrument yet!**

Firstly check with the school concerned to confirm non-delivery. If the school has not received your instrument, please contact Essex Music Service at the address below for further investigation.

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Essex Music Service  
Essex County Council  
E2, County Hall  
Chelmsford  
CM1 1QH

Phone: 03330139359

Email: [MusicHub@essex.gov.uk](mailto:MusicHub@essex.gov.uk)  
Website: [www.essexmusicservice.org.uk](http://www.essexmusicservice.org.uk)