

ASSISTED INSTRUMENT PURCHASE SCHEME

Offering Musical Instruments to Pupils of the SELB Music Service

This scheme provides pupils of the SELB Music Service with musical instruments to be used for Instrumental Tuition provided at schools or at Music Centres.

Instruments are provided at cost and net of VAT.

The scheme is operated by the SELB Music Service under HM Customs and Excise regulations.

The sale of musical instruments is a non-business activity provided there is no intention to make any profit from the sale proceeds.

Under this scheme, the pupils of the SELB Music Service can purchase musical instruments through the SELB Music Service, provided they have been registered for tuition on the instrument either in school or at a Music Centre or are involved as a regular member of a Music Service orchestra, band or ensemble.

The sale of the instrument by the SELB Music Service to the parents of the pupil is a non-business activity, so no VAT is charged on it.

The consequence of this is that the SELB Music Service can recover the VAT charged to it by the dealer selling the instrument.

HM Customs and Excise do not approve individual schemes but would expect the following rules to be applied to determine whether goods and services supplied by the SELB Music Service are closely related to education:

- The goods and services must be an integral part of the education provided
- The pupil must receive education from the SELB – either at an SELB maintained school or in connection with an SELB Music Service run educational activity, such as an orchestra or band
- The instrument must be portable and taken to school or a Music Centre on a regular basis for instrumental tuition
- The goods and services required must be purchased from the SELB Music Service
- The goods and services will be delivered to and distributed from the SELB Music Service at Portadown
- Payment in full must be made to the SELB Music Service before the requisition is placed
- Evidence must be kept to show that the recipient of the goods and services has been receiving education from the SELB and that what has been supplied was essential to that education
- The price of the goods and services supplied must be at or below cost. 'Cost' means the full overhead – inclusive price of supplying the goods and services to the pupil and includes, for example, the costs associated in administering the AIPS scheme
- An administration charge of £5 per purchase will be charged
- These rules will apply to all items of goods and services closely related, and essential, to education.

The scheme does not permit parents to purchase VAT free musical instruments from retailers. However, it is accepted that parents will need to select the most suitable instrument from the retailers' stock.

This is a voluntary scheme. The SELB is not obliged to participate.

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Application Form

Name of Parent/Guardian: _____

Name of Student: _____

Address: _____

Daytime Telephone No: _____ Email: _____

School: _____

Instrumental Tutor's Name: _____

Are you a member of an SELB Orchestra, Band or Ensemble? _____

Instrument on which you receive Tuition from SELB: _____

Stock Number of instrument currently on loan from SELB (if applicable): _____

Details of instrument to be purchased including make and model if known:
(Before proceeding, we recommend that you contact Mr. Benedict Marley, our instrument technician, for advice and assistance. Tel. 028 3833 2371)

I wish to apply to purchase the above instrument under the rules of the Assisted Instrument Purchase Scheme.

Signature of Parent/Guardian: _____

For Office Use Only

I approve the purchase of this instrument under the Assisted Instrument Purchase Scheme.

1. Administration charge	
2. Instrument price ex. VAT	
3. Total charge to parent	
4. Receipt number	
5. Requisition number	
6. Delivery date	
7. Collection date	

Signed _____ Instrumental Tutor Date _____
OR Instrument Technician (confirmed with tutor)

Signed _____ Head of Music Service Date _____