



COMHAIRLE NAN EILEAN SIAR



Assisted Instrument Purchase Scheme

Guidance for Parents

The Assisted Instrument Purchase Scheme enables pupils at Local Education Authority Schools, who receive instrumental lessons and/or participate in a local authority led orchestra to purchase musical instruments free of VAT.

The procedure for this scheme has been approved by HM Customs & Excise and was reviewed in September 1994 by the VAT Office with guidance being updated in 2017.

- **Only new instruments are offered**
- **Advice on choice of instruments should be sought from the child's LEA Instrumental Music Teacher or Class Music Teacher.**

1. For the purposes of AIPS the child for whom the purchase is being made should be in receipt of one of the following:

- **Musical tuition at a local authority school;**
- **Musical tuition in either a school orchestra or local authority orchestra;**

“Musical Instruments” includes replacement parts.

2. For the purchase to qualify for the AIPS, the following criteria must also be met:

- **The instrument or item must be sold to the local authority or school and then supplied onto the pupil or their guardian;**
- **The pupil must be receiving state education, please see 1 above;**
- **The instrument must be used as part of their musical tuition;**
- **The instrument must be appropriate to the pupil's needs; and**
- **The price charged to the pupil for the purchase of the instrument must be at or below cost (please see [VATGPB7815](#) for a definition) and include any delivery charges.**

Application Procedure

If your child is eligible under rules 1 and 2 indicated in the guidance notes you are entitled to buy an instrument VAT free through CNES as long as the following points are strictly adhered to:

- You should seek advice regarding an appropriate instrument from your CNES Instrumental Music Teacher or class Music Teacher.
- A price for the instrument is then obtained by the school through a CNES approved retailer.
- Once CNES has received the instrument you will receive an invoice for the cost minus VAT.
- You pay CNES and ownership of the goods is transferred.
- Following transfer of the instrument, all guarantee rights transfer to you, the parent.

The scheme is operated on a non-profit making basis.

