



Headteacher: Mrs F A Dean, M.A. (ED) NPQH (Interim)

Head of School: Ms T Wilden B.A. (HONS)

Initial Policy date		Next scheduled review	November 2020
Governor approved	6 May 2020	Key person/people	Finance Manager/HT
Model Policy	Yes	Model localised	
Pupil leadership team review		Y / N / N/A	

ASSISTED INSTRUMENTAL PURCHASE SCHEME (AIPS)

Principles:

Test Valley School supports the Assisted Instrumental Purchase Scheme (AIPS) according to changes in the 1995 VAT (Education) Order now enabling School pupils to purchase musical instruments free of VAT. The procedure for this scheme has been approved by HM Customs and Excise and was reviewed in September 1995 by the VAT Office. To comply with HM Custom and Excise rules the following criteria must be satisfied:

- The pupil must be in full-time education at an LA school.
- The pupil must be receiving music tuition at the school.
- The pupil must be involved in the school orchestra/concerts.
- The instrument must be appropriate for the pupil's needs.
- The instrument must be portable.
- The instrument must change hands on Educational premises.

Practice and Procedure

- The school must place the order for the instrument and accept the delivery.
- The school must be invoiced – enabling them to recover the VAT.
- The transaction between the pupil and the school must take place on LA or school premises in a room that is normally used for teaching.
- The instrument must be appropriate to the pupil's needs and ability.
- The instrument must be portable and taken to school on a regular or weekly basis for use during lessons (from either the school or the local authority's education department); and the school must sell the instrument to the pupil at cost price.

Parents who wish to discuss this scheme further or take up the opportunity should, in the first instance, contact the Subject Lead for Music with a letter outlining the request.