

Colyton Grammar School

ASSISTED INSTRUMENT PURCHASE SCHEME

HMRC has provided a concessionary scheme whereby parents can purchase musical instruments for their child and avoid paying the VAT on the purchase.

Most music shops will advise you of their arrangements and encourage you to use the scheme. Colyton Grammar School participates in this scheme and is happy to help you with purchases.

We would advise you to consult with your child's instrumental teacher before making a purchase.

There are certain conditions imposed by HMRC which *all* have to be met in order for the scheme to operate legally:

- The student must be in full time education at Colyton Grammar School.
- The student must be receiving music tuition for the instrument at school, either from one of the CGS Visiting Music Teacher Team or as a regular member of the school orchestra or other teacher-led ensemble, or both.
- The instrument must be available and used on a regular basis at school. This means that
 - (i) The student is studying music at KS3 (Years 7 and 8), GCSE or A Level *and/or*
 - (ii) The student is involved with at least one musical ensemble or group at school
- The instrument must be appropriate for the student's needs.
- The instrument must be portable.
- The instrument will be delivered to school, and must be collected from school. In the case of instruments on approval, any damage or loss is entirely the responsibility of the parent.

Please follow the procedure below for applications using this scheme:

1. Request for the purchase is made via the application form which can be downloaded from the school website – see <http://www.colytongrammar.devon.sch.uk/handbook/documents/index.htm>
2. The completed application form is returned to Mr House, Director of Music, in the Music Centre
3. The request will be accepted if the above conditions are met and the declaration on the application form has been signed.
4. The Finance Office will put the item on ParentPay.
5. The school orders the instrument once payment has been made on ParentPay
6. When the instrument arrives in school it is delivered to the Music Department and Mr House will hand it over to the student.

ASSISTED INSTRUMENT PURCHASE SCHEME

Application Form

Student Details

Student Name _____ Form _____

Musical involvement _____

Instrument Details

Instrument to be purchased _____

Model _____

Cost [ex. VAT] _____

[Please attach quote from Music Shop if applicable and **send a cheque with this form for the cost payable to 'Colyton Grammar School'**]

Supplier Details

Supplier name _____

Address _____

Tel. No. _____ Fax No. _____

Declaration

I confirm that the purchase of the above musical instrument complies with the conditions laid down by the VAT authorities, as listed overleaf:

Parent signature _____

Date _____

Director of Music Authorisation

Student on roll Student participating Order to Finance Office

DoM signature _____ Date _____

CONDITIONS

The following conditions must ALL be met in order for this purchase to comply with HMRC requirements:

- The student must be in full time education at Colyton Grammar School.
- The student must be receiving music tuition for the instrument at school from one of the CGS Visiting Music Teacher Team
- The instrument must be available and used on a regular basis at school. This means that
 - (i) The student is studying music at KS3 (Year 7 and 8), GCSE or A Level *and/or*
 - (ii) The student is involved with at least one musical ensemble or group at school
- The instrument must be appropriate for the student's needs.
- The instrument must be portable.
- The instrument will be delivered to school, and must be collected from school. In the case of instruments on approval, any damage or loss is entirely the responsibility of the parent.