

TORQUAY BOYS' GRAMMAR SCHOOL

THE ASSISTED PURCHASE SCHEME – MUSICAL INSTRUMENTS

HER Majesty's Revenue and Customs have made a concession whereby parents can purchase musical instruments for their children, and be exempt the VAT on the purchase **if purchased through the school.**

In order to qualify for this concession, the following criteria **must** be satisfied and the procedures listed must be followed:

CRITERIA

- The pupil must be in full time education at TBGS
- The instrument must be available and used on a regular basis at the school. This should be at the very least once per week for instruction/tutoring. At TBGS, we have interpreted this to be any of the following:
 - The pupil must be studying GCSE or A level music at TBGS or
 - The pupil must be involved with one (or more) musical ensemble/groups run by TBGS or
 - The pupil must be taking music lessons in the said instrument at TBGS
- The musical instrument is portable. (i.e. Pianos, drums are not permitted)

PROCEDURES

- The parent completes an application form and submits this with payment to the school. Cheques should be made payable to TBGS.
- TBGS will order the instrument for delivery to TBGS.
- When the instrument is received, notice will be given to the parent and the instrument can be collected from the School.

FURTHER CONDITIONS

The school restricts the number of instruments available under this scheme to one for pupils studying at GCSE level and 2 for A Level students.

Due to the number of applications received, the school does now make an administrative charge of 5% of the net purchase price. This is due on application and may be included within the payment sum for the instrument.

All cheques must clear prior to order.