

REQUIREMENTS FOR THE PURCHASE OF MUSICAL INSTRUMENTS

The aim of the Scheme is to enable the pupils of Leicestershire County Council and Leicester City Council to purchase musical instruments that are essential to the furtherance of their musical studies at a reduced price. This can be achieved by a concession, which enables the local authority to recover the VAT on such instruments and to sell the instrument free of VAT to the pupil.

The conditions that must be observed are as follows:-

1. The sale of the instrument is made to pupils receiving tuition from the local authority (including Arts in Education).
2. The instrument is required as part of normal curricular studies and these studies are expected to continue for a minimum of 2 school terms.
3. The instrument is required for regular classroom use. This means that the item can be taken home but needs to be brought to school at least on a weekly basis and not, for example, just once a term.
4. Parents/carers undertake to repay the value added tax to Leicestershire County Council or Leicester City Council the VAT reclaimed should the conditions above be transgressed.

Applications

Headteachers, or their authorised representatives, will be responsible for ensuring that the application form is completed at Parts 1 and 2 by the appropriate person and that information regarding the tuition is accurate. Completed forms should be forwarded to the VAT Liaison Officer at County Hall for authorisation prior to any further action being undertaken. (Note: this is the case even for City Council pupils – see further note below).

When the form is authorised form by the VAT Liaison Officer it will be sent to Arts in Education will issue an official order to the retailer. The retailer will invoice Arts in Education who will pay the invoice through the Local Authority Budget. Parents/carers will send a cheque payable to Leicestershire County Council before the instrument is received to Arts in Education for the amount charged by the retailer (exclusive of VAT) plus £12.50 (Administration Charge).

City Council pupils

The arrangements for City Council pupils may be slightly different in that the VAT Liaison Officer will identify appropriate cases and forward the authorised Form to the City Council VAT and Taxation Advice Office. The latter will confirm the details and pass the Form to the City Council's Education Department who will carry out the steps otherwise undertaken by Arts in Education. The parents/carers cheque in such cases should be made payable to 'Leicester City Council' and sent to the Education Department, Marlborough House, Leicester. Parents/carers will be advised if these alternative arrangements apply.

UNAUTHORISED USE OF THE CONCESSION MAY RESULT IN THE PARENT BEING LIABLE TO REPAY THE VAT

This Scheme will be administered jointly by the Manager of the Arts in Education Service and the VAT Liaison Officer in conjunction with the City Council VAT and Taxation Advice Office. Any disputes or disagreements arising from any applications will be dealt with by these persons or their representatives.

Any arrangement for the parents/carers to take away the instrument, before the form is authorised, is strictly a private arrangement between parents/carers and retailer. Leicestershire County Council and the Leicester City Council accept no responsibility for any loss arising from this arrangement.

Data Protection Act, 1998: The information you supply will be used by Leicestershire County Council or Leicester City Council for the sole purpose of fulfilling the Local Education Authorities' statutory duties and operational functions.

Part 3: To be completed by the VAT Liaison Officer

Signature _____ Date _____

Part 4: To be completed by Arts in Education

X ORDER NO _____ DATE _____ INVOICE NO _____ DATE _____

PARENTS CHEQUE NO _____ RECEIPT NO _____

Arts in Education

APPLICATION FORM FOR THE PURCHASE OF MUSICAL INSTRUMENTS

PLEASE NOTE: There is an Administrative Charge of £12.50 on each instrument purchased.

Part 1: To be completed by the parents/carers.

Please read the notes overleaf as applications cannot be processed if the information below is not provided in full.

Name of School _____

Pupil's Name _____

Name of parents/carers _____ Daytime telephone number _____

Address of parents/carers _____

Instrument to be purchased (name/make/model) _____

Supplier's name/address _____

Cost including VAT (Please ensure this is accurate) _____

Will the instrument be brought into school weekly? YES NO

Is the instrument required for

a) curriculum study?

b) fee paying tuition? If B is payment made to School Tutor Arts in Education

c) Arts in Education Music Ensemble please state name of music ensemble _____

Date tuition expected to cease? _____

Signed _____ Date _____

When Part 1 is completed in full, please pass to Headteacher/Music Teacher

Part 2: To be completed by the school

I am satisfied that this application meets all the criteria laid down in the scheme conditions, that the details above are correct, and tuition on the instrument is being provided by an employee of the Authority.

Signature _____ Date _____

Name _____ Position _____

PLEASE SEND COMPLETED FORM TO:

VAT LIAISON OFFICER, COUNTY TREASURERS, COUNTY HALL, GLENFIELD, LEICESTER. LE3 8RB

Knighton Fields Centre, Herrick Road, Leicester LE2 6DH

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www.leics.gov.uk