

When should a Horse Registration form be lodged?

When an owner wants to have their horse named and registered for racing.

Completed forms can be lodged with Racing Australia (RA):

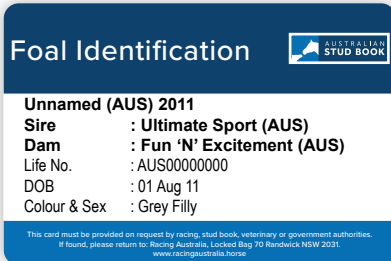
- Online at www.myhorseracing.horse; or
 - In paper form – by post to The Registrar of Racehorses, Racing Australia, Level 11, 51 Druitt Street, Sydney NSW 2000; or by email to registration@racingaustralia.horse.
- Online forms will be processed more promptly than paper forms.

IMPORTANT NOTE: Forms should be lodged at least 5 business days before the horse is nominated to trial or race.

Info sheet - Horse Registration

Foal Identification Card

The horse's Foal Identification Card (issued by the Australian Stud Book) must be lodged with the horse registration application. If the card has been lost or stolen, contact the Stud Book on (02) 8072 1900 or email studbook@racingaustralia.horse.



Following registration, a horse will be issued with a Certificate of Registration and a Thoroughbred Identification Card. These documents should remain with the horse at all times for identification purposes.

Appointment of Manager

The manager of a horse is the first named person recorded on the horse registration application. If the first named owner is a registered syndicate, the syndicate manager is the manager of the horse.

The manager acts for and represents the other co-owners of the horse, as described in the Australian Rules of Racing (http://www.racingaustralia.horse/FreeServices/Australian_Rules_Of_Racing.aspx) and the RA Co-owner Agreement (COA) (<https://tor.racingaustralia.horse/co-owner-agreement/>).

The COA sets out the manager's rights and obligations for acting on behalf of the co-owners. While the manager may make most day-to-day decisions in their discretion, significant decisions regarding the horse require the approval of co-owners with a certain percentage of ownership or a set process be followed. For example, under the COA, the manager may sell the whole of a horse and seek to process a transfer of ownership on behalf of all co-owners if the manager has given the co-owners reasonable notice of the proposed sale and obtained consent from the co-owners representing a majority interest in the horse.

The manager may sign and/or lodge any future Named Racehorse Transfer of Ownership form and/or Change of Share % form on behalf of the remaining owners if there is no change to their share percentage. The manager must notify all remaining owners of the transfer in advance.

However, the manager may not sign a Named Racehorse Transfer of Ownership form on behalf of the outgoing owners. Generally, a transfer will only be processed if:

- Each outgoing owner has signed the form; or
- Where the whole horse has been sold, the owners with a majority interest in the horse (or other required level of interest where a written ownership agreement that varies the COA applies) have signed the form.

Change of manager

Following registration, the manager can only be changed by the co-owners representing a majority interest in the horse approving such a change and lodging a Change of Manager form (www.racingaustralia.horse/ror/forms.aspx) with RA.

If the manager plans to relinquish their interest or the new manager was not previously an owner (and there is no change to the interests of each remaining owner), the following procedure must be followed:

- The co-owners representing a majority interest in the horse must lodge a Change of Manager form with RA;
- The new manager must notify all remaining owners of the change to the ownership composition and structure of the horse;
- A Named Horse Transfer of Ownership form must be lodged with the relevant Principal Racing Authority (PRA) or Racing Integrity Body (RIB).

4 August 2022

Types of Ownership

A horse can be registered in the names of up to 20 owner entities.

An entity can be a:

- Natural Person
- Registered Syndicate
- Company
- Unincorporated Organisation
- Stud

Please note horses can only race in the name of an individual or a registered syndicate. If a horse is registered in the name of a company, unincorporated organisation or stud which is not currently registered as a syndicate with a PRA/RIB, the horse must be leased to an eligible party for racing purposes.

Fitness and Propriety of Applicants

RA, PRAs and the Stewards may restrict any person from holding an ownership or lease in a horse if, in their opinion, the person is not a fit and proper person to own or lease a horse. For example, unless otherwise permitted by RA, a PRA or the Stewards, a person may not own or lease interest in a horse if they have been convicted of an indictable criminal offence in the last 10 years, convicted of a criminal offence involving violence against a person or dishonest activity in the last 10 years, convicted of an offence under any animal welfare or prevention of animal cruelty legislation in the last 10 years, or if they are an undischarged bankrupt or taking advantage of laws relating to bankruptcy. See AR 36A for further details, including in relation to the ways in which a person can directly or indirectly hold an ownership or lease interest in a horse.

In order to enable enforcement of AR 36A, the terms and conditions of this Horse Registration form require persons to disclose certain details about their fitness and propriety. Disclosure of any conviction, contravention and bankruptcy must be made prior to a horse registration application being lodged, and within 14 days if any conviction, contravention or bankruptcy matter arises following horse registration. Assessment of this material by RA, a PRA or the Stewards may result in the person having to relinquish their interest in any horses they own (partly or wholly).

If an individual fails to truthfully and correctly (or at all) provide the required information, the application/ registration and any other application/registration concerning the individual may be refused or cancelled or other penalties incurred.

RA/PRA/RIB may also request an individual to provide a National Police Certificate where they suspect the individual has been involved in the commission of a criminal offence.

Rules of Racing

As a condition of the horse registration application being accepted, all owners must familiarise themselves with, and agree to be bound by and comply with, the Australian Rules of Racing and the Local Rules, Regulations, By-Laws and Conditions of the PRAs & RIBs (where applicable).

Intellectual property rights

Due to the essential role that RA plays in administering, promoting and reporting on Thoroughbred racing, as well as providing racing materials, RA must be able to freely use all intellectual property rights (including but not limited to copyright) that may subsist in the name, image, jockey silks and other indicia associated with horses registered to race in Australia.

In order to allow RA to use these intellectual property rights without impediment, as a condition of and in consideration for horse registration, owners must agree that RA owns all right, title or interest (including but not limited to copyright, goodwill and reputation) in the name, image, jockey silks or other indicia associated with that horse, whether existing before or after horse registration. Further acknowledgements and obligations follow from such agreement by owners – these are set out in AR 40.

Privacy and Personal Information

The personal information collected by RA during the horse registration application process includes an owner's name, birth date, address, email, mobile, GST status and bank account details. This information is required to:

- Identify owners;
- Assess a person's eligibility as an owner;
- Facilitate the administration of racing;
- Communicate with owners; and
- Enable payment of prize money.

Where information is not provided, a horse registration application may be refused or delayed until the required information is provided.

RA/PRA/RIB may also provide an owner's contact details to the manager to enable the manager to contact owners in relation to matters concerning the horse. For example, to vote on a decision to change the horse's trainer, which requires majority consent under the COA. Similarly, RA/PRA/RIB may provide a manager's contact details to co-owners to enable them to contact the manager in relation to matters concerning the horse.

An owner's personal information may also be used or disclosed by RA in accordance with RA's Privacy Policy (<https://www.racingaustralia.horse/AboutUs/PrivacyPolicy.aspx>). The Privacy Policy also sets out how owners can access and seek correction of their personal information, as well as how to make complaints regarding RA's handling of their personal information.

Declaring your GST Status

Owners are required to indicate their GST status in relation to their horse racing activity for tax purposes. If a declaration is not made, withholding tax will be deducted from the total prize money paid to the owner.

When do I supply an ABN?

If an owner's horse racing activities are conducted as an enterprise and the enterprise is registered for GST the owner can quote the ABN of that enterprise.

If an owner's horse racing activity is conducted as a private recreational pursuit or hobby, an ABN cannot be provided and the owner must declare themselves as a hobbyist. An owner can only quote an ABN if the ABN is for an enterprise that is racing horses as part of that enterprise.

Individual members of a registered syndicate must not provide their own personal or business ABN. The syndicate must be registered for GST and provide an ABN.

What happens if owners provide an ABN for a business that is not involved in horse racing activities?

If an owner provides an ABN for an enterprise whose activities do not include racing horses, the owner will be making a false or misleading statement which is an offence under tax law.

If incorrect ABN information has been provided on a previous horse registration application, an owner should contact the PRA/RIB in their state or territory.

Tax Invoices

- Where an owner or entity is GST registered, the following agreement is given:
- The recipient may issue tax invoices in respect of the specified supplies;
- The supplier will not issue tax invoices in respect of those supplies;
- The supplier acknowledges that it is registered when it enters into the agreement and that it will notify the recipient if it ceases to be registered; and
- The recipient acknowledges that it is registered when it enters into the agreement and that it will notify the supplier if it ceases to be registered.

Where can owners get more information?

For more information about GST in relation to prize money, owners should contact the Stakes Payments Department of the PRA/RIB in their state or territory. For information about whether or not an owner's horse racing activity constitutes an enterprise and should be registered for GST, owners should seek their own tax advice or contact the Australian Taxation Office.

Prize Money

How is Prize Money Paid?

Payment of prize money, and GST where applicable, is administered by the PRA/RIB in whose jurisdiction the horse became eligible to receive prize money. Please note EFT payments can only be made to Australian bank accounts.

NSW & ACT

When all owners supply a valid bank account on the form, prize money will be paid via EFT directly into each owner's bank account according to their entitlement. If an owner does not supply bank account details, all prize money will be forwarded to the manager except where an entity is GST registered for racing purposes. Where an entity indicates they are GST registered for racing purposes and supply a valid ABN and bank account, they will receive prize money together with the GST component directly into their account. Please note a \$16.50 processing fee (incl. GST) will be charged for all cheque payments made.

QLD

Individual entities who supply a valid bank account on the form will receive prizemoney directly into their account via EFT. If no bank account details are provided for any given entity, their prizemoney payment will be forwarded to the manager. QLD only pays via EFT.

VIC & SA

Individual entities who supply a valid bank account on the form will receive prize money directly into their account via EFT, provided the manager has also supplied their bank account on the form. If no bank account is provided for any given entity, their prize money payment will be forwarded to the manager. If the manager has not supplied a valid bank account, payment will be forwarded to them by cheque.

WA

Individual owners who supply a valid bank account on the form will receive prize money directly into their account via EFT. If no bank account details are provided for any given owner, their prize money payment will be forwarded to the manager.

TAS

Individual owners who supply a valid bank account on the form will receive prize money directly into their account via EFT. If no bank account details are provided for any given owner, their prize money payment will be forwarded to the manager.

NT

All prize money is paid to the manager via EFT. If indicated that prize money is to be split and all owners provide their bank account on the form, prize money will be paid via EFT directly into each owner's account according to their entitlement. If no bank account is provided for any given entity, their prize money payment will be forwarded to the manager. Where an entity indicates on the form that they are GST registered for racing purposes and supply a valid ABN and bank account, they will receive prize money together with their GST component directly into their account.

Fees

The fee to register a horse is \$110.00 (GST is not applicable).

An additional \$40.00 is payable by each registered syndicate with an interest in a horse, except if it is the first horse to be registered in the syndicate's name.

Payment options: VISA, MasterCard, cheque (payable to Racing Australia Limited).

PRA/RIBs

- New South Wales: Racing NSW (PRA)
- Victoria: Racing Victoria (PRA)
- Queensland: Racing Queensland (PRA); Queensland Racing Integrity Commission (RIB)
- South Australia: Racing SA Ltd (PRA)
- Western Australia: Racing and Wagering Western Australia (PRA)
- Tasmania: Tasracing (PRA); Office of Racing Integrity (RIB)
- Northern Territory: Thoroughbred Racing Northern Territory (PRA)
- Australian Capital Territory: Canberra Racing Club (PRA)

Terms & Conditions – Horse Registration

All owners

1. The owner is 18 years old or older.
2. The owner has read and understood the Info Sheet – Horse Registration.
3. The owner agrees to be bound by and comply with the Australian Rules of Racing and the Local Rules, Regulations, By-Laws, Policies and Conditions of the Principal Racing Authority (PRA) and Racing Integrity Body (RIB) (where applicable) in whose State or Territory the owner resides or in which the horse shall be domiciled, trained or raced (as amended from time to time).
4. Without limiting any of the rules and regulations referred to in clause 3 above, the owner agrees to refrain from taking any step, or authorising any person to take any step, which may adversely affect the important role that Racing Australia (RA), PRAs, RIBs and Race Clubs play in the administration, promotion and reporting of Thoroughbred racing and in the provision of racing materials.
5. The owner warrants that they have notified RA and the relevant PRA/RIB if they have been.
 - a. Convicted of, or have a pending charge against them for, an indictable criminal offence or a criminal offence involving violence against a person or dishonest activity;
 - b. Found or alleged to be in breach of the Australian Rules of Racing, the Local Rules of a PRA, or the rules of any other racing authority of any code;
 - c. Convicted of, or have a pending charge against them for, an offence under any animal welfare/prevention of cruelty to animals legislation; or
 - d. An undischarged bankrupt, or are subject to any allegation that they are taking advantage of laws relating to bankruptcy.

and agrees to notify RA and the relevant PRA/RIB within 14 days if, following lodgement of this Horse Registration form, any of the above occurs.

6. The owner agrees that they may be required by RA, a PRA, a RIB or the Stewards to relinquish their share or interest in the horse (or any other horse) if they satisfy any of the matters referred to in clause 5(a)–(d) above, or if any of RA, a PRA, a RIB or the Stewards otherwise determines, in their opinion, that the owner is not a fit and proper person to own or lease a horse.
7. The owner agrees to provide to RA, a PRA or a RIB:
 - a. a National Police Certificate if requested, provided that RA, the PRA or the RIB (as applicable) has reasonable grounds for suspecting the owner may be, or may have been, involved in the commission of a criminal offence; and
 - b. such other information requested by RA, a PRA or a RIB for the purposes of determining whether the owner is a fit and proper person as required by AR 36A.
8. The owner consents to RA and/or the relevant PRA/RIB providing the owner's contact details to the manager of the horse solely for the purpose of the manager contacting the owner in relation to the horse.
9. The owner consents to any future changes to the ownership composition and structure of the horse if:
 - a. The owner is a remaining owner and there are no changes to the owner's share percentage; or
 - b. The owner is an outgoing owner and the changes have been made in accordance with the RA Co-owner Agreement or any other valid written ownership agreement (as applicable).
10. If there is a future change to the ownership composition and structure of the horse, the owner consents to the manager signing and/or lodging any Named Racehorse Transfer of Ownership form and/or Change of Share % form on behalf of the owner if the owner is a remaining owner and there is no change to the owner's share percentage.
11. The owner agrees that RA, any PRA and/or any RIB, to the maximum extent permitted by law, is not liable to make any payment for any claim, loss, damage, liability, cost or expense that may arise from:
 - a. The processing of a Horse Registration form;
 - b. The manager of the horse dealing with the horse (including in respect of a transfer of ownership or change of share %) on behalf of the owner.
12. The owner agrees that all information provided to RA, PRAs, Stewards, RIBs and Race Clubs is true and correct to the best of the owner's knowledge, and that the owner may be subject to penalty for providing any false or misleading information or failing to disclose any information the owner is required to provide.

Where the owner is the manager

13. The owner (manager) agrees the names listed on the Horse Registration form fully discloses the true, complete and accurate ownership of the horse.
14. The owner (manager) agrees that before signing and/or lodging any future Named Racehorse Transfer of Ownership form and/or Change of Share % form on behalf of any remaining owners, the owner (manager) will notify all such owners of the changes to the ownership composition and structure.
15. The owner (manager) agrees that before signing and/or lodging any future Named Racehorse Transfer of Ownership form, the owner (manager) will comply with all obligations under the RA Co-owner Agreement or any other valid written ownership agreement (as applicable) and will notify all owners of the changes to the ownership composition and structure of the horse.
16. The owner (manager) indemnifies RA, any PRA and/or any RIB against any claim, loss, damage, liability, cost or expense that arises from the owner (manager) dealing with the horse (including in respect of a transfer of ownership or change of share %) on behalf of another person.
17. The owner (manager) consents to RA and/or the relevant PRA/RIB providing the owner's (manager's) contact details to each co-owner of the horse solely for the purpose of the co-owners contacting the owner (manager) in relation to the horse.

Horse Description

Dam Name (if unnamed/not registered)		Suffix	Foal Date of Birth (dd/mm/yyyy)	
Sire		Suffix	Colour	
Microchip Number	Country of Foaling	Sex		
		Female	Gelding	Entire
Has this horse been named in another country?	Yes	No	Near Side Brand	Off Side Brand
If yes, provide name				

The Foal Identification Card MUST be lodged with the application. Yes, I have enclosed the Foal Identification Card.

Current Horse Location

Street Address

Suburb Postcode State

***Important:** Under the Australian Rules of Racing, you must provide the location of the horse at the time of this application. This form will not be processed if these fields are left blank.

Proposed Names

Please provide three names in order of preference.

1
2
3

Important Notes:

- Forms should be lodged at least 5 business days before the horse is nominated to trial or race.
- Do not include unwanted names.

- Names must not exceed 18 characters including spaces and apostrophes.
- Offensive or suggestive names will not be permitted.
- Names that are similar to a name with an existing name restriction may not be permitted.
- First name and surname combinations are not permitted e.g. John Smith.
- Registered company or business names and registered, pending or common law trade marks will not be accepted.
- A name cannot be repeated for 17 years after the year of birth of a horse with the same name, or for 20 years after the year of birth of the youngest named produce of a horse with the same name.
- To check name availability and to view the Registrar's naming guidelines, visit www.racingaustralia.horse. To be used as a guide only. All names are subject to the approval of the Registrar.
- Name changes and amendments are subject to additional charges

Delivery Instructions

Note: ONLY complete this section if you want the horse's Thoroughbred Identification Card to be sent to someone other than the managing owner.

Name Mobile

Postal Address

Suburb Postcode State

Payment

The fee to register a horse is \$110.00.

Note: Registered Syndicates only – additional \$40.00 is payable by each registered syndicate with an interest in the horse except if it is the first horse registered in the syndicate's name.

Select how would you like to receive your ID Card? Free by Standard Post \$8 by Express Post

Registration Fee \$ Registered Syndicate Fee (if applicable) \$

Payment options: VISA, MasterCard, cheque. Please make cheques payable to Racing Australia Limited.

Cardholder's Signature Cardholder's Name Card Number (VISA or MasterCard only)

Expiry CVN Total Amount

Office Use Only

Payment Type Amount Apps / AHF Initial Check Named By Registered By Stakes

Dam Name (if unnamed/not registered)

Suffix

Foal Year of Birth (dd/mm/yyyy)

Part A Individual Owner (When completing this section you must provide ALL the information requested below)

Date of Birth (dd/mm/yyyy)

If other, please specify

Mr

Mrs

Miss

Ms

Other

Surname

Given Names

Part B Registered Syndicate (When completing this section you must provide ALL the information requested below)

Registered Syndicate Name

Syndicate Manager

Tick this box if the syndicate has owned horses previously and you wish to add this horse to the syndicate.

Part C Company, Firm or Stud (When completing this section you must provide ALL the information requested below)

Company, Firm or Stud Name

Name of Representative

Tick this box if the horse is to be leased or will not be racing.

Part D Contact Details (When completing this section you must provide ALL the information requested below)

Street Address

Suburb

Postcode

State

Email

Mobile

Part E Bank Details (Mandatory information for prizemoney distribution)

Bank Account Holder Name

BSB

Account Number

Part F Declare your GST Status**When do I supply an ABN?**

• If you are registering a horse in the name of a Company, Unincorporated Organisation or Stud, the Company, Unincorporated Organisation or Stud must be registered as a syndicate with a Principal Racing Authority (PRA) or the horse must be leased to an eligible party for racing purposes. Only under these circumstances can an owner, provided their horse racing activities are conducted as an enterprise and the enterprise is registered for GST, quote the ABN of that enterprise.

- If an owner's horse racing activity is conducted as a recreational pursuit or hobby, an ABN cannot be provided and you must declare yourself as a hobbyist. You can only quote an ABN if the ABN is for an enterprise that is racing horses as part of that enterprise.
- Individual members of a syndicate must not provide their own ABN. The syndicate must be registered for GST and provide an ABN.
- If your ABN or GST status change, it is your responsibility to advise Racing Australia by completing the Change of GST Status form.

Is this enterprise GST registered for racing purposes?

No – I am a hobbyist

Yes

If yes, please supply ABN

Part G Owner Declaration

By signing form, I (the owner) declare I have read and agree to the Terms & Conditions – Horse Registration on page 3 of this form.

Signature

Date (dd/mm/yyyy)

Share

%

Dam Name (if unnamed/not registered)

Suffix

Foal Year of Birth (dd/mm/yyyy)

Part A Individual Owner (When completing this section you must provide ALL the information requested below)

Date of Birth (dd/mm/yyyy)

If other, please specify

Mr

Mrs

Miss

Ms

Other

Surname

Given Names

Part B Registered Syndicate (When completing this section you must provide ALL the information requested below)

Registered Syndicate Name

Syndicate Manager

Tick this box if the syndicate has owned horses previously and you wish to add this horse to the syndicate.

Part C Company, Firm or Stud (When completing this section you must provide ALL the information requested below)

Company, Firm or Stud Name

Name of Representative

Tick this box if the horse is to be leased or will not be racing.

Part D Contact Details (When completing this section you must provide ALL the information requested below)

Street Address

Suburb

Postcode

State

Email

Mobile

Part E Bank Details (Only provide bank details if split payment is required)

Bank Account Holder Name

BSB

Account Number

Part F Declare your GST Status
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- If your ABN or GST status change, it is your responsibility to advise Racing Australia by completing the Change of GST Status form.

Is this enterprise GST registered for racing purposes?

No – I am a hobbyist

Yes

If yes, please supply ABN

Part G Owner Declaration

By signing form, I (the owner) declare I have read and agree to the Terms & Conditions – Horse Registration on page 3 of this form.

Signature

Date (dd/mm/yyyy)

Share

%

Dam Name (if unnamed/not registered)

Suffix

Foal Year of Birth (dd/mm/yyyy)

Part A Individual Owner (When completing this section you must provide ALL the information requested below)

Date of Birth (dd/mm/yyyy)

If other, please specify

Mr

Mrs

Miss

Ms

Other

Surname

Given Names

Part B Registered Syndicate (When completing this section you must provide ALL the information requested below)

Registered Syndicate Name

Syndicate Manager

Tick this box if the syndicate has owned horses previously and you wish to add this horse to the syndicate.

Part C Company, Firm or Stud (When completing this section you must provide ALL the information requested below)

Company, Firm or Stud Name

Name of Representative

Tick this box if the horse is to be leased or will not be racing.

Part D Contact Details (When completing this section you must provide ALL the information requested below)

Street Address

Suburb

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Mobile

Part E Bank Details (Only provide bank details if split payment is required)

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- Individual members of a syndicate must not provide their own ABN. The syndicate must be registered for GST and provide an ABN.
- If your ABN or GST status change, it is your responsibility to advise Racing Australia by completing the Change of GST Status form.

Is this enterprise GST registered for racing purposes?

No – I am a hobbyist

Yes

If yes, please supply ABN

Part G Owner Declaration

By signing form, I (the owner) declare I have read and agree to the Terms & Conditions – Horse Registration on page 3 of this form.

Signature

Date (dd/mm/yyyy)

Share

%

Dam Name (if unnamed/not registered)

Suffix

Foal Year of Birth (dd/mm/yyyy)

Part A Individual Owner (When completing this section you must provide ALL the information requested below)

Date of Birth (dd/mm/yyyy)

If other, please specify

Mr

Mrs

Miss

Ms

Other

Surname

Given Names

Part B Registered Syndicate (When completing this section you must provide ALL the information requested below)

Registered Syndicate Name

Syndicate Manager

Tick this box if the syndicate has owned horses previously and you wish to add this horse to the syndicate.

Part C Company, Firm or Stud (When completing this section you must provide ALL the information requested below)

Company, Firm or Stud Name

Name of Representative

Tick this box if the horse is to be leased or will not be racing.

Part D Contact Details (When completing this section you must provide ALL the information requested below)

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- If your ABN or GST status change, it is your responsibility to advise Racing Australia by completing the Change of GST Status form.

Is this enterprise GST registered for racing purposes?

No – I am a hobbyist

Yes

If yes, please supply ABN

Part G Owner Declaration

By signing form, I (the owner) declare I have read and agree to the Terms & Conditions – Horse Registration on page 3 of this form.

Signature

Date (dd/mm/yyyy)

Share

%

Dam Name (if unnamed/not registered)

Suffix

Foal Year of Birth (dd/mm/yyyy)

Part A Individual Owner (When completing this section you must provide ALL the information requested below)

Date of Birth (dd/mm/yyyy)

If other, please specify

Mr

Mrs

Miss

Ms

Other

Surname

Given Names

Part B Registered Syndicate (When completing this section you must provide ALL the information requested below)

Registered Syndicate Name

Syndicate Manager

Tick this box if the syndicate has owned horses previously and you wish to add this horse to the syndicate.

Part C Company, Firm or Stud (When completing this section you must provide ALL the information requested below)

Company, Firm or Stud Name

Name of Representative

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Part D Contact Details (When completing this section you must provide ALL the information requested below)

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Mobile

Part E Bank Details (Only provide bank details if split payment is required)

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- If your ABN or GST status change, it is your responsibility to advise Racing Australia by completing the Change of GST Status form.

Is this enterprise GST registered for racing purposes?

No – I am a hobbyist

Yes

If yes, please supply ABN

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Part F Declare your GST Status
When do I supply an ABN?

• If you are registering a horse in the name of a Company, Unincorporated Organisation or Stud, the Company, Unincorporated Organisation or Stud must be registered as a syndicate with a Principal Racing Authority (PRA) or the horse must be leased to an eligible party for racing purposes. Only under these circumstances can an owner, provided their horse racing activities are conducted as an enterprise and the enterprise is registered for GST, quote the ABN of that enterprise.

- If an owner's horse racing activity is conducted as a recreational pursuit or hobby, an ABN cannot be provided and you must declare yourself as a hobbyist. You can only quote an ABN if the ABN is for an enterprise that is racing horses as part of that enterprise.
- Individual members of a syndicate must not provide their own ABN. The syndicate must be registered for GST and provide an ABN.
- If your ABN or GST status change, it is your responsibility to advise Racing Australia by completing the Change of GST Status form.

Is this enterprise GST registered for racing purposes?

No – I am a hobbyist

Yes

If yes, please supply ABN

Part G Owner Declaration

By signing form, I (the owner) declare I have read and agree to the Terms & Conditions – Horse Registration on page 3 of this form.

Signature

Date (dd/mm/yyyy)

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