

This declaration is to be signed by a person Company Official or Club Manager, intending to become a VAT registered entity under "The Scheme" set out in the Memorandum of Understanding between the British Horseracing Authority and HM Revenue & Customs.

Before completing this declaration please read the notes and instructions overleaf. Please complete in block capitals.

Section 1:

NAME	(Full name in BLOCK CAPITALS)		
ADDRESS			
POSTCODE		TELEPHONE NO.	

Section 2:

CLUB/COMPANY NAME: <small>(if applicable)</small>
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Section 3: Please detail one of the horses in training and the trainer:-

NAME OF HORSE (OR BREEDING IF UNNAMED) AND TRAINER:-
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Section 4:

I declare that all the following statements are true: (please tick as appropriate)

1 I am registered as an Owner under the Rules of Racing.

2 I wish to register for VAT in my own right. I confirm that I own at least 50% of the horse/s to be covered by my VAT registration. NB: Syndicates/Partnerships/Joint Registrations should use form D2.

3 My horses are covered by a current sponsorship agreement registered with the British Horseracing Authority. (In the case of a Company, at least one sponsorship agreement MUST be from a third party - see special conditions overleaf).

4 I have read the Guide to the VAT Scheme and undertake to generate income from sponsorship and/or appearance money in addition to prize money in accordance with the requirements of "The Scheme".

5 I am not registered for VAT in the United Kingdom as either a Sole Proprietor, Company or Club.

or I am already registered for VAT in the United Kingdom as a Sole Proprietor, Company or Club and wish to extend my registration to cover racing activities under "The Scheme", and enclose a copy of my VAT Certificate.

My existing VAT registration No. is

6 I accept that the VAT treatment of my racing activities will be governed by "The Scheme".

I complete this form as: Proprietor Director Company Secretary
 Authorised Official Trustee Club Manager

Section 5:

SIGNATURE		DATE	
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Section 6:

BRITISH HORSE RACING AUTHORITY DECLARATION	For use by the BHA VAT/Sponsorship Desk only
The British Horseracing Authority confirm that the applicant is registered as an Owner under the Rules of Racing.	
The British Horseracing Authority confirm that the Owner has a registered current sponsorship agreement.	
DECLARATION CODE:-	<input type="text"/>
SIGNATURE:-	<input type="text"/>

Upon completion, please send this Declaration by post to:

BHA VAT/Sponsorship Desk, Racing Services, Weatherbys, Sanders Road, Wellingborough, Northants, NN8 4BX.

A fee in accordance with Schedule (A)1 is due to the British Horseracing Authority Limited when this form is authorised.

Cheques should be made payable to: British Horseracing Authority Ltd.

GUIDANCE NOTES ON COMPLETING THIS FORM

The British Horseracing Authority strongly urges applicants to read the HMRC Notice 700/67 - 'Registration Scheme for Racehorse Owners'. A copy may be obtained from the BHA VAT/Sponsorship Desk at Weatherbys, free of charge. The Guide is also available to download from the HMRC website.

Section 1 + 2: When you apply for a VAT registration it is important that your name and address are correct and tally with the ownership details held on the British Horseracing Authority database, as information within this declaration will form part of the VAT application made to HM Revenue and Customs.

Section 3: Please provide us with the name of the horse(s) (if known) you intend to race in your name, as this will assist us in ensuring your application complies with the requirements of the Racehorse Owners VAT Scheme.

Section 4: In order to continue with the VAT application, you must be able to confirm points 1-6 by ticking the relevant boxes. If you are unable to confirm any of these points, please contact the VAT/Sponsorship desk for advice. Special conditions apply for Company VAT registrations. Self-sponsorship by a company does not comply with the conditions of the VAT Scheme, therefore, if a self-sponsorship agreement is in place, an alternative agreement made with a third party must also be registered. HM Revenue and Customs define sponsorship as a "business relationship between a provider of funds, resources or services and an individual, event or organisation which offers in return rights and association that may be used for commercial advantage."

NB: If you are a Sole Proprietor of a business outside the Scheme, your business will also be included under this registration.

Section 5: This section is to be signed personally by the applicant, club manager, or if applying on behalf of a Company, by one of the authorised officials (see overleaf).

Section 6: Once the conditions of entry to the 'Racehorse Owners VAT Scheme' as detailed in Section 3 have been met, the D1 will be authorised by the BHA VAT/Sponsorship Desk at Weatherbys, who will assign a declaration code. Without this authorisation the application is invalid and will not be accepted by HM Revenue and Customs.

Note to existing VAT registrants wishing to extend their registration: If you are already registered for VAT in the United Kingdom and intend to race horses under that VAT number, you do not need to complete a new VAT1 form. In such circumstances, once authorised, only the completed D1 form should be forwarded to HM Revenue and Customs.

VAT SUMMARIES: The British Horseracing Authority and Weatherbys will arrange for future VAT summaries relating to your racing transactions to be supplied to you

FUTURE INSTRUCTIONS

The BHA VAT/Sponsorship Desk at Weatherbys will authorise this declaration on receipt, and return it to you together with a VAT1 form. Please complete the VAT1 form, and send both forms to:

HM REVENUE & CUSTOMS
CROWN HOUSE
BIRCH STREET
WOLVERHAMPTON
WEST MIDLANDS
WV1 4JX

If you have any queries on completing this form please contact
BHA VAT/Sponsorship Desk on 01933 440077 or by e-mail to bhavathelpdesk@weatherbys.co.uk