

This declaration is to be signed by a person, Company Official or Club Manager, intending to become a VAT registered entity under HM Revenue and Customs ("HMRC") VAT Registration Scheme For Racehorse Owners ("The Scheme"). **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: (if applicable)

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 (Sole, Company or Racing Club) under the Rules of Racing and if applying as a Racing Club, the Club is structured such that The Scheme applies.	<input type="checkbox"/>
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.	<input type="checkbox"/>
3 My horses are covered by a current sponsorship agreement registered with the British Horseracing Authority ("BHA"). (In the case of a Company, at least one sponsorship agreement MUST be from a third party)	<input type="checkbox"/>
4 I have read the Guide to The Scheme (VAT Notice 700/67) and undertake to generate income from sponsorship and/or appearance money in addition to prize money in accordance with the requirements of The Scheme.	<input type="checkbox"/>
5 I am not registered for VAT in the United Kingdom as either a Sole Proprietor, Company or Club.	<input type="checkbox"/>
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.	<input type="checkbox"/>
My existing VAT registration No. is	<input type="text"/>
6 I accept that the VAT treatment of my racing activities will be governed by The Scheme.	<input type="checkbox"/>
I complete this form as: Proprietor <input type="checkbox"/> Director <input type="checkbox"/> Company Secretary <input type="checkbox"/> Authorised Official <input type="checkbox"/> Trustee <input type="checkbox"/> Club Manager <input type="checkbox"/>	

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 to bhavat@weatherby.co.uk

A fee in accordance with the [Fee Code](#) is due to the British Horseracing Authority Limited when this form is authorised.

GUIDANCE NOTES ON COMPLETING THIS FORM

The BHA strongly urges applicants to read the [HMRC Notice 700/67 - 'Registration Scheme for Racehorse Owners' together with HMRC](#). Further information can also be found in HMRC's internal manual relating to The Scheme (VBNB50000).

- 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 BHA database, as information within this declaration will form part of the VAT application made to HMRC.
- Section 3:** Please provide us with the name of the horse(s) (if known) you intend to race in your/the Club name, as this will assist us in ensuring your application complies with the requirements of The 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 Scheme, therefore, if a self-sponsorship agreement is in place, an alternative agreement made with a third party must also be registered. HMRC 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."
- For **Racing Club VAT registrations**, applicants must ensure their Racing Club is eligible for The Scheme and should ensure they carefully consider paras 7.3 and 7.4 in HMRC Notice 700/67.
- 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, Racing 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 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 HMRC.

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 HMRC.

VAT SUMMARIES: The BHA and Weatherbys will arrange for future VAT summaries relating to your racing transactions to be supplied to you.

DISCLAIMER: In authorising this form, the BHA does so based on the information provided in this form and confirms only for HMRC's purposes that the applicant is registered as an Owner under the Rules and owns a horse covered by a sponsorship agreement. It is the applicant's responsibility to ensure they register with HMRC correctly and that they shouldn't be registering under different VAT rules (i.e. outside of The Scheme). Should the applicant be unsure about their submission to HMRC, they are advised to seek independent professional advice as required.

FUTURE INSTRUCTIONS

The BHA VAT/Sponsorship Desk at Weatherbys will authorise this declaration on receipt, and return it to you together with guidance on how you can apply to register to reclaim VAT online.

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