

This declaration is to be signed by a person on behalf of a partnership 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.**

**FOR A "SYNDICATE" THE OWNER COMPLETING THE FORM MUST BE THE SYNDICATOR**

**SECTION 1:**

NAME OF OWNER <small>(Partner/Syndicator)</small>		(Full name in BLOCK CAPITALS)	
ADDRESS			
POSTCODE		TELEPHONE NO.	

**SECTION 2:**

SYNDICATE/PARTNERSHIP NAME:
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**SECTION 3:**

Please detail one of the horses owned in training and the trainer:-

NAME OF HORSE (OR BREEDING IF UNNAMED) AND THE TRAINER:-
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**SECTION 4:**

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

1 We are registered as a Syndicate/Partnership/Joint Registration under the Rules of Racing.	<input type="checkbox"/>
2 We wish to register for VAT as a 'Partnership' I confirm that we own at least 50% of the horse/s to be covered by our VAT registration.	<input type="checkbox"/>
3 Our horses are covered by a current sponsorship agreement registered with the British Horseracing Authority.	<input type="checkbox"/>
4 We 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".	<input type="checkbox"/>
5 this Syndicate/Partnership/Joint Registration is not already registered for VAT in the United Kingdom.	<input type="checkbox"/>
or this Syndicate/Partnership/Joint Registration is already registered for VAT in the United Kingdom and we wish to extend our registration to cover racing activities under "The Scheme", and enclose a copy of our VAT Certificate.	<input type="checkbox"/>
Our existing VAT registration No. is	<input type="text"/>
6 We accept that the VAT treatment of our racing activities will be governed by "The Scheme".	<input type="checkbox"/>
7 We attach a list of all partners involved in the Syndicate/Partnership/Joint Registration. (space provided overleaf)	<input type="checkbox"/>

**SECTION 5:**

SIGNATURE	<input type="text"/>	DATE	<input type="text"/>
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**SECTION 6:**

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

Upon completion, please send this Declaration to [bhavat@weatherbys.co.uk](mailto:bhavat@weatherbys.co.uk)

A fee in accordance with Schedule (A)1 is due to the British Horseracing Authority Limited when this form is authorized, which will be charged to your racing account.

## 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'](#).

**Section 1 + 2:** When you apply for a VAT registration it is important that the 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. For syndicates the **Syndicator** MUST complete this declaration.

**Section 3:** Please provide us with the name of the horse(s) (if known) you intend to race in the Racing Partnership/Joint Registration 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 BHA VAT/Sponsorship Desk for advice. Self-sponsorship 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 partnership registered as a business outside the Scheme, your business will also be included under this registration.

**Section 5:** This section is to be signed by the person listed in Section 1.

**Section 6:** Once the conditions of entry to the 'Racehorse Owners VAT Scheme' as detailed in Section 3 have been met, the D2 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 or VAT2 forms. In such circumstances, once authorised, only the completed D2 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 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 304808 or by e-mail to [bhavat@weatherbys.co.uk](mailto:bhavat@weatherbys.co.uk)

List of partners included in this VAT Registration:

	Name	Address	Postcode
1	.....	.....	.....
2	.....	.....	.....
3	.....	.....	.....
4	.....	.....	.....
5	.....	.....	.....
6	.....	.....	.....
7	.....	.....	.....
8	.....	.....	.....
9	.....	.....	.....
10	.....	.....	.....
11	.....	.....	.....
12	.....	.....	.....