

ABN 21 347 055 603

GST DECLARATION FORM - OWNER / BREEDER

Section 1: Code and Status Please tick where applicable ✓			
Harness <input type="checkbox"/>	Thoroughbred <input type="checkbox"/>	Greyhound <input type="checkbox"/>	
<input type="checkbox"/> Owner <input type="checkbox"/> Breeder	<input type="checkbox"/> Owner <input type="checkbox"/> Breeder <input type="checkbox"/> Non Resident	<input type="checkbox"/> Owner <input type="checkbox"/> Breeder	

1/ If your horse or greyhound interests are registered under GST Legislation, you are required to provide the applicable ABN (Australian Business Number) so that prize money payments can be grossed up with the GST portion. Each person or entity that is GST registered should nominate the applicable ABN. You must advise RWWA as soon as you become registered for GST and provide them with your ABN if you haven't already done so.

2/ In the case of syndicate members who are GST registered, it is the GST status of the syndicate that will apply and not that of the individual syndicate members.

3/ Unless this form is provided with all relevant information, it cannot be processed and all payments will be withheld and not paid until complete details are received.

Section 2: Names and Contact Details Please complete or tick ✓ where applicable			
HORSE or GREYHOUND NAME:			<input type="checkbox"/> Owned <input type="checkbox"/> Leased
Manager Name:			
Address:	Street No. & Street Name:		
	Suburb:	State:	Postcode:
Contact Numbers:	Residential:	Business:	Mobile:
	*Email:		

*A monthly administration fee will be applicable if an email address is not provided

Section 3: Australian Bank Account Details (For prize money to be deposited into) COMPULSORY SECTION - MUST BE COMPLETED			
Account Name:			
Name of Bank:	Branch:		
BSB: _____ (6 digits)	Account Number: _____ (max 10 digits)		
Manager's Name:	Signature:		

NOTE: GREYHOUNDS & HARNESS ONLY - Only one bank account can be nominated per owner group/owner regardless of the number of animals in each group. This one bank account will be used for all payments.

THOROUGHBREDS ONLY - Bank account can be nominated per horse.

Section 4: Hobby or Business Please complete or tick ✓ where applicable	
Please note that the information you provide should only relate to the ownership/lease of the horse/greyhound. We do not require details of another business you may have (e.g. plumbing, farming) unless your horse/greyhound is combined with this business.	
Is this horse or greyhound ownership / lease a Hobby <input type="checkbox"/> or GST Registered <input type="checkbox"/> (GST details required on reverse)	
If Hobby: (please complete this section)	
If ALL owners/lessees are hobby, please complete and sign the following declaration, or note details overleaf for itemised statements:	
I, _____, Full name of sole owner / lessee or Manager	acting on behalf of _____ Name of other owners, lessees or syndicate if applicable
hereby confirm that all supplies made to the Western Australian racing industry by this entity are not in the course of conducting a business. Should the declaration change at any time, I agree to notify RWWA of such change within 7 days.	
_____ Manager Signature	_____ Date

Section 4: Continued

Please complete or tick ✓ where applicable

IF GST Registered: (please complete this section)*Business Tax Compliance:* This section of the form must be completed if an Australian Business Number (ABN) is used for racing purposes.For GST purposes, are you as owner(s) or lessee(s) a single ENTITY? Yes: No: please tick ✓

(In simple terms a single ENTITY means the group operates as a whole and has only one tax status. Please refer to ATO Guidelines, or seek professional advice).

If Yes, the tax status of the single entity is to be listed below. If No, please detail the tax status of all individual owners/lessees below.

Column 1: List names of all owners/lessees/syndicates.

Column 2: Indicate if the owner/lessee is a hobby – Yes or No. If Yes, proceed to Column 5

Column 3: If the owner/lessee/syndicate is a business please enter their ABN and start date.

(We do not require details of another business you may have unless the horse/greyhound operation is combined with this business.)

Column 4: If the owner/lessee/syndicate is a business, please indicate if they are GST registered – Y or N and start date.

Column 5: We require a signature from ALL owners/lessees.

CO-OWNERS/LESSEE/ SYNDICATE NAMES	HOBBY Y/N	ABN (Applicable for Business)		GST Reg Y/N	SIGNATURE
		ABN No:	Start Date:		
1:		ABN No:			
		Start Date:			
2:		ABN No:			
		Start Date:			
3:		ABN No:			
		Start Date:			
4:		ABN No:			
		Start Date:			
5:		ABN No:			
		Start Date:			
6:		ABN No:			
		Start Date:			
7:		ABN No:			
		Start Date:			
8:		ABN No:			
		Start Date:			
9:		ABN No:			
		Start Date:			
10:		ABN No:			
		Start Date:			

All signatories please note. Where an owner/lessee is GST registered, the following agreement is given:

- The recipient may issue tax invoices in respect of the specified supplies.
- The supplier may 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.
- 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 within 7 days.
- The recipient indemnifies the supplier for any liability for GST and penalty that may arise from an understatement of the GST payable on any supply for which it issues a recipient created tax invoice.

RWWA Privacy PolicyPlease refer to RWWA's Privacy Policy on www.rwwa.com.au