



RACING AND WAGERING WESTERN AUSTRALIA

ABN 21 347 055 603

Licensing & Registrations
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GST DECLARATION FORM - OWNER / BREEDER

Section 1: Code and Status. Please tick where applicable. Includes checkboxes for Harness, Thoroughbred, Greyhound and Owner/Breeder/Non Resident.

1/ If your horse or greyhound interests are registered under GST Legislation, you are required to provide the applicable ABN... 2/ In the case of syndicate members who are GST registered, it is the GST status of the syndicate that will apply... 3/ Unless this form is provided with all relevant information, it cannot be processed...

Section 2: Names and Contact Details. Please complete or tick where applicable. Includes fields for HORSE or GREYHOUND NAME, Manager Name, Address, and Contact Numbers.

\*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. Includes fields for Account Name, Name of Bank, Branch, BSB, Account Number, and Manager's Name.

NOTE: GREYHOUNDS & HARNESS ONLY - Only one bank account can be nominated per owner group/owner regardless of the number of animals in each group. THOROUGHBREDS ONLY - Bank account can be nominated per horse.

Section 4: Hobby or Business. Please complete or tick where applicable. Includes a declaration about whether the ownership is a hobby or GST registered, and a signature line for the manager.

**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
1:		ABN No:			
2:		ABN No:			
3:		ABN No:			
4:		ABN No:			
5:		ABN No:			
6:		ABN No:			
7:		ABN No:			
8:		ABN No:			
9:		ABN No:			
10:		ABN No:			
<b>Thoroughbred Only</b>					
11:		ABN No:			
12:		ABN No:			
13:		ABN No:			
14:		ABN No:			
15:		ABN No:			
16:		ABN No:			
17:		ABN No:			
18:		ABN No:			
19:		ABN No:			
20:		ABN No:			

**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 Policy**

Please refer to RWWA's Privacy Policy on [www.rwwa.com.au](http://www.rwwa.com.au)