

Info Sheet – Named Racehorse Transfer of Ownership

When should a Named Racehorse Transfer of Ownership form be lodged?

Any change of ownership of a named racehorse throughout its racing life must be notified on a Named Racehorse Transfer of Ownership form with the relevant Principal Racing Authority (PRA) or Racing Integrity Body (RIB) in accordance with that organisation's requirements. Both outgoing and incoming owners have obligations to enable the transfer to proceed.

Notification of any change in ownership must be lodged with the relevant PRA/RIB in whose state the horse is being trained or is most likely to be trained:

- Within 7 days of the change taking place; or
- At least 24 hours before the horse is entered for a race or trial,

whichever is earlier.

Paper forms can be lodged by post or email to the relevant PRA/RIB as per the 'Contact Details' section on page 3.

Why must I lodge a Named Racehorse Transfer of Ownership form?

The Australian Rules of Racing make it compulsory for all transfers of ownership to be recorded in respect of registered racehorses throughout their racing life. If a change in ownership of a horse has not been reported and accepted by the PRA/RIB before a horse is nominated for a race or trial, Stewards may elect not to accept the nomination or issue a penalty.

Lodging paper forms

Outgoing owners: The manager may sign the form on behalf of the remaining owners if there is no change to their share percentage. The manager must notify all remaining owners of the transfer in advance. However, subject to the Racing Australia (RA) Co-owner Agreement (COA), generally the manager may not sign the form on behalf of the outgoing owners and a transfer will only be processed if:

- Each outgoing owner has signed the form; or
- Where the whole horse has been sold, the owners with a majority interest in the horse (or other required level of interest where a written ownership agreement that varies the COA applies) have signed the form.

Incoming owners: All new owners and any existing owner changing their share in any way (if applicable) must sign the form. By signing the form, each owner declares they have read and agree to the Terms & Conditions – Named Racehorse Transfer of Ownership.

Sale/purchase price

The sale/purchase price of a horse must be disclosed on the Named Racehorse Transfer of Ownership form in accordance with AR 48(7). The form will not be processed if the price is left blank.

Horses purchased from approved auctioneers

Each PRA/RIB has a list of approved auctioneers who have the authority to sign the Named Racehorse Transfer of Ownership form on behalf of the outgoing owners. In these cases, the form must be (officially) stamped with the approved auctioneer company name and details. Please contact your local PRA/RIB for their list of approved auctioneers.

Appointment of manager

The manager of a horse is the first named person recorded on the Horse Registration form or the Named Racehorse Transfer of Ownership form. If the first named owner is a registered syndicate, the syndicate manager is the manager of the horse.

The manager acts for and represents the other co-owners of the horse, as described in the Australian Rules of Racing (available at http://www.racingaustralia.horse/FreeServices/Australian_Rules_Of_Racing.aspx) and the Racing Australia Co-owner Agreement (COA) (available at <https://tor.racingaustralia.horse/co-owner-agreement/>).

The COA sets out the manager's rights and obligations for acting on behalf of the co-owners. While the manager may make most day-to-day decisions in their discretion, significant decisions regarding the horse require the approval of co-owners with a certain percentage of ownership and/or a set process be followed. For example, under the COA, the manager may sell the whole of a horse and seek to process a transfer of ownership on behalf of all co-owners if the manager has given the co-owners reasonable notice of the proposed sale and obtained consent from the co-owners representing a majority interest in the horse.

The manager may sign and/or lodge any future Named Racehorse Transfer of Ownership form and/or Change of Share % form on behalf of the remaining owners if there is no change to their share percentage. The manager must notify all remaining owners of the transfer in advance.

Change of manager

Following registration, the manager can only be changed by the co-owners representing a majority interest in the horse approving such a change and lodging a Change of Manager form (available at www.racingaustralia.horse/ror/forms.aspx) with RA.

If the manager plans to relinquish their interest or the new manager was not previously an owner (and there is no change to the interests of each remaining owner), the following procedure must be followed:

- The co-owners representing a majority interest in the horse must lodge a Change of Manager form with RA;
- The new manager must notify all remaining owners of the change to the ownership composition and structure of the horse; and
- A Named Horse Transfer of Ownership form must be lodged with the relevant PRA/RIB.

Types of ownership

A horse can be registered in the names of up to 20 owner entities. An entity can be a:

- Natural person (individual);
- Registered syndicate;
- Company;
- Unincorporated organisation; or
- Stud.

Please note horses can only race in the name of an individual or a registered syndicate. If a horse is registered in the name of a company, unincorporated organisation or stud which is not currently registered as a syndicate with a PRA/RIB, the horse must be leased to an eligible party for racing purposes.

Fitness and propriety of applicants

All individuals, including registered syndicate members, who are applying to hold a share or interest in the ownership of a horse are required to notify RA or the relevant PRA/RIB if they have been:

- Convicted of, or have a pending charge against them for, an indictable criminal offence or a criminal offence involving violence against a person or dishonest activity;
- Convicted under the Australian Rules of Racing, the Local Rules of a PRA, or the rules of any other racing authority of any code; or
- Convicted of, or have a pending charge against them for, an offence under any animal welfare/prevention of cruelty to animals legislation.

Details of the offence must be submitted in writing prior to a Named Horse Transfer of Ownership form being lodged. Further, an owner must within 14 days notify RA or the relevant PRA/RIB of any of the above charges or convictions if they arise following a transfer. This may result in the owner having to relinquish their interest in any horses they own (partly or wholly).

If an individual fails to truthfully and correctly (or at all) provide the required information, the application/transfer and any other application/registration/transfer concerning the individual may be refused or cancelled or other penalties incurred.

RA/PRA/RIB may also request an individual to provide a National Police Certificate where they suspect the individual has been involved in the commission of a criminal offence.

Rules of Racing

As a condition of the Named Racehorse Transfer of Ownership being accepted, all owners must familiarise themselves with, and agree to be bound by and comply with, the Australian Rules of Racing and the Local Rules, Regulations, By-Laws and Conditions of the PRAs and RIBs (where applicable).

Intellectual property rights

Due to the essential role that RA plays in administering, promoting and reporting on Thoroughbred racing, as well as providing racing materials, RA must be able to freely use all intellectual property rights (including but not limited to copyright) that may subsist in the name, image, jockey silks and other indicia associated with horses registered to race in Australia.

In order to allow RA to use these intellectual property rights without impediment, as a condition of and in consideration for horse registration, owners must agree that RA owns all right, title or interest (including but not limited to copyright, goodwill and reputation) in the name, image, jockey silks or other indicia associated with that horse, whether existing before or after horse registration. Further acknowledgements and obligations follow from such agreement by owners – these are set out in AR 40.



Privacy and personal information

The personal information collected by RA and the PRAs/RIBs during the transfer process includes an owner's name, birth date, address, email, mobile, GST status and bank account details. This information is required to:

- Identify owners;
- Assess a person's eligibility as an owner;
- Facilitate the administration of racing;
- Communicate with owners; and
- Enable payment of prize money.

Where information is not provided, a transfer may be refused or delayed until the required information is provided.

RA or a PRA/RIB may also provide an owner's contact details to the manager to enable the manager to contact owners in relation to matters concerning the horse. For example, to vote on a decision to change the horse's trainer, which requires majority consent under the COA. Similarly, RA or a PRA/RIB may provide a manager's contact details to co-owners to enable them to contact the manager in relation to matters concerning the horse.

An owner's personal information may also be used or disclosed by RA in accordance with RA's Privacy Policy (<https://www.racingaustralia.horse/AboutUs/PrivacyPolicy.aspx>) or by a PRA/RIB in accordance with its Privacy Policy. These policies also set out how owners can access and seek correction of their personal information, as well as how to make complaints regarding handling of their personal information. Please contact RA or your local PRA/RIB in this regard.

Declaring GST status

Owners are required to indicate their GST status in relation to their horse racing activity for tax purposes. If a declaration is not made, withholding tax will be deducted from the total prize money paid to the owner.

When do owners supply an ABN?

If an owner's horse racing activities are conducted as an enterprise and the enterprise is registered for GST the owner can quote the ABN of that enterprise.

If an owner's horse racing activity is conducted as a private recreational pursuit or hobby, an ABN cannot be provided and the owner must declare themselves as a hobbyist. An owner can only quote an ABN if the ABN is for an enterprise that is racing horses as part of that enterprise.

Individual members of a registered syndicate must not provide their own personal or business ABN. The syndicate must be registered for GST and provide an ABN.

What happens if owners provide an ABN for a business that is not involved in horse racing activities?

If an owner provides an ABN for an enterprise whose activities do not include racing horses, the owner will be making a false or misleading statement which is an offence under tax law.

If incorrect ABN information has been provided on a previous horse registration application, an owner should contact the PRA/RIB in their state or territory.

Tax invoices

Where an owner or entity is GST registered, the following agreement is given:

- The recipient may issue tax invoices in respect of the specified supplies;
- The supplier will 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; and
- 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.

Where can owners get more information?

For more information about GST in relation to prize money, owners should contact the Stakes Payments Department of the PRA/RIB in their state or territory. For information about whether or not an owner's horse racing activity constitutes an enterprise and should be registered for GST, owners should seek their own tax advice or contact the Australian Taxation Office.

Prize money

How is prize money paid?

Payment of prize money, and GST where applicable, is administered by the PRA/RIB in whose jurisdiction the horse became eligible to receive prize money.

Please note:

- EFT payments can only be made to Australian bank accounts;
- Bank details must be supplied for every new owner when a Named Racehorse Transfer of Ownership is completed, regardless of whether bank details have been provided in the past in relation to the same or another horse.

NSW & ACT

When all owners supply a valid bank account on the form, prize money will be paid via EFT directly into each owner's bank account according to their entitlement. If an owner does not supply bank account details, all prize money will be forwarded to the manager except where an entity is GST registered for racing purposes. Where an entity indicates they are GST registered for racing purposes and supply a valid ABN and bank account, they will receive prize money together with the GST component directly into their account. Please note a \$16.50 processing fee (incl. GST) will be charged for all cheque payments made.

QLD

Individual entities who supply a valid bank account on the form will receive prizemoney directly into their account via EFT. If no bank account details are provided for any given entity, their prizemoney payment will be forwarded to the manager. QLD only pays via EFT.

VIC & SA

Individual entities who supply a valid bank account on the form will receive prize money directly into their account via EFT, provided the manager has also supplied their bank account on the form. If no bank account is provided for any given entity, their prize money payment will be forwarded to the manager. If the manager has not supplied a valid bank account, payment will be forwarded to them by cheque.

WA

Individual owners who supply a valid bank account on the form will receive prize money directly into their account via EFT. If no bank account details are provided for any given owner, their prize money payment will be forwarded to the Manager.

TAS

All prize money is forwarded to the manager. Where a bank account is provided on the form, payment will be made via EFT. If a bank account is not provided, a cheque will be forwarded. Individual entities who have elected to have their prize money paid directly to them and who supply a valid bank account on the form will receive prize money directly into their account via EFT.

NT

All prize money is paid to the manager via EFT. If indicated that prize money is to be split and all owners provide their bank account on the form, prize money will be paid via EFT directly into each owner's account according to their entitlement. If no bank account is provided for any given entity, their prize money payment will be forwarded to the manager. Where an entity indicates on the form that they are GST registered for racing purposes and supply a valid ABN and bank account, they will receive prize money together with their GST component directly into their account.

Deputy Registrar of Racehorses



Named Racehorse Transfer of Ownership

Fees

See below for fees and payment options in each state. Payments must accompany the Named Racehorse Transfer of Ownership form when it is lodged. **GST is not applicable.

STATE	FEE	ADDITIONAL HORSE FEE*	CHEQUES PAYABLE TO:
NSW/ACT	\$110**	\$40**	Racing NSW
VIC	\$110	\$0	Racing Victoria
QLD	\$120**	\$42**	Not Accepted
SA	\$110	\$0	Racing SA Ltd
TAS	\$110**	\$40**	Office of Racing Integrity
WA	\$110**	\$0	Racing and Wagering Western Australia
NT	\$110	\$40	Thoroughbred Racing NT

*Additional Horse Fee: This applies to registered syndicates who are not first time owners. Where a registered syndicate is remaining as a part owner in a new transfer of ownership for this horse the additional horse fee is not applicable.

VISA, Mastercard and cheques are accepted. Cheques not accepted in QLD

Thoroughbred Identification Card

Each registered horse has been issued with a Thoroughbred Identification Card. This document should remain with the horse at all times. Please note the card is not required to be submitted with the Named Racehorse Transfer of Ownership form.

Contact Details



Racing NSW
Level 7, 51 Druitt Street
Sydney NSW 2000
Phone 02 9551 7500
Fax 02 9551 7587
Email transfers@racingnsw.com.au



Racing & Wagering WA
Level 1, 400 Epsom Road,
Flemington VIC 3031
Phone 1800 870 799
Email deputyregistrar@racingaustralia.horse



Racing Victoria Limited
Level 1, 400 Epsom Road,
Flemington VIC 3031
Phone 1800 870 799
Email deputyregistrar@racingaustralia.horse



Thoroughbred Racing NT
Level 1, 400 Epsom Road,
Flemington VIC 3031
Phone 1800 870 799
Email deputyregistrar@racingaustralia.horse



Queensland Racing Integrity Commission
Level 1, 400 Epsom Road,
Flemington VIC 3031
Phone 1800 870 799
Email deputyregistrar@racingaustralia.horse



Office of Racing Integrity
PO Box 1329
Launceston TAS 7250
Phone 03 6777 1900
Fax 03 6777 5148
Email registrar@racingintegrity.tas.gov.au



Racing SA Ltd
GPO Box 2646
Adelaide SA 5001
Phone 08 8179 9824
Fax 08 8179 9892
Email transfers@racingsa.com.au

Terms & Conditions – Named Racehorse Transfer of Ownership

All owners

1. The owner is 18 years old or older.
2. The owner has read and understood the Info Sheet – Named Racehorse Transfer of Ownership.
3. The owner agrees to be bound by and comply with the Australian Rules of Racing and the Local Rules, Regulations, By-Laws, Policies and Conditions of the Principal Racing Authority (PRA) and the Racing Integrity Body (RIB) (where applicable) in whose State or Territory the owner resides or in which the horse shall be domiciled, trained or raced (as amended from time to time).
4. Without limiting any of the rules and regulations referred to in clause 3 above, as a condition of and in consideration for registration of the horse, the owner agrees to refrain from taking any step, or authorising any person to take any step, which may interfere with the important role that Racing Australia (RA), PRAs, RIBs and Race Clubs play in the administration, promotion and reporting of Thoroughbred racing and in the provision of racing materials.
5. The owner agrees they have notified RA or the relevant PRA/RIB if they have been, and undertakes to notify RA or the relevant PRA/RIB within 14 days if following lodgment of the Named Racehorse Transfer of Ownership they are:
 - a. Convicted of, or have a pending charge against them for, an indictable criminal offence or a criminal offence involving violence against a person or dishonest activity;
 - b. Convicted under the Australian Rules of Racing, the Local Rules of a PRA, or the rules of any other racing authority of any code; or
 - c. Convicted of, or have a pending charge against them for, an offence under any animal welfare/prevention of cruelty to animals legislation.
6. The owner agrees they may be required by RA, a PRA or a RIB to relinquish their share or interest in the horse (or any other horse) if convicted of or charged with an offence referred to in clause 5 above.
7. The owner agrees to provide a National Police Certificate to RA, a PRA or a RIB if requested, provided the RA, PRA or RIB has reasonable grounds for suspecting the owner may be, or may have been, involved in the commission of a criminal offence.
8. The owner consents to RA and/or the relevant PRA/RIB providing the owner's contact details to the manager of the horse solely for the purpose of the manager contacting the owner in relation to the horse.
9. The owner consents to any future changes to the ownership composition and structure of the horse if:
 - a. The owner is a remaining owner and there are no changes to the owner's share percentage; or
 - b. The owner is an outgoing owner and the changes have been made in accordance with the RA Co-owner Agreement or any other valid written ownership agreement (as applicable).
10. If there is a future change to the ownership composition and structure of the horse, the owner consents to the manager signing and/or lodging any Named Racehorse Transfer of Ownership form and/or Change of Share % form on behalf of the owner if the owner is a remaining owner and there is no change to the owner's share percentage.
11. The owner agrees that RA, any PRA and/or any RIB, to the maximum extent permitted by law, is not liable to make any payment for any claim, loss, damage, liability, cost or expense that may arise from:
 - a. The processing of a Named Racehorse Transfer of Ownership form;
 - b. The manager of the horse dealing with the horse (including in respect of a transfer of ownership or change of share %) on behalf of the owner.
12. The owner agrees that all information provided to RA, PRAs, Stewards, RIBs and Race Clubs is true and correct, and that the owner may be subject to penalty for providing any false or misleading information or failing to disclose any information the owner is required to provide.

Where the owner is the manager

13. The owner (manager) agrees the names listed on the Named Racehorse Transfer of Ownership form fully discloses the true, complete and accurate ownership of the horse.
14. The owner (manager) agrees that before signing and/or lodging a Named Racehorse Transfer of Ownership form and/or Change of Share % form on behalf of any remaining owners, the owner (manager) will notify all such owners of the changes to the ownership composition and structure of the horse.
15. The owner (manager) agrees that before signing and/or lodging a Named Racehorse Transfer of Ownership form, the owner (manager) will comply with all obligations under the RA Co-owner Agreement or any other valid written ownership agreement (as applicable) and will notify all owners of the changes to the ownership composition and structure of the horse.
16. The owner (manager) indemnifies RA, any PRA and/or any RIB against any claim, loss, damage, liability, cost or expense that arises from the owner (manager) dealing with the horse (including in respect of a transfer of ownership or change of share %) on behalf of another person.
17. The owner (manager) consents to RA and/or the relevant PRA/RIB providing the owner's (manager's) contact details to each co-owner of the horse solely for the purpose of the co-owners contacting the owner (manager) in relation to the horse.



Payment Details

Horse Name Suffix

The fee to transfer the ownership of a horse is: \$120 for QLD and \$110 for all other states.

Payment options include cheque*, money order*, or credit card. Please make cheques and money orders payable to the relevant Principal Racing Authority.

Transfer of Ownership Fee	Additional Horse Fee (if applicable for Syndicates)	Total Payment
\$	\$	\$
Cardholder's Signature	Cardholder's Name	Card Number (VISA or MasterCard only)
	Expiry	CVN
	/	Total Amount
		\$

Please forward payment with the completed Transfer of Ownership form to the PRA where the horse is trained or is most likely to be trained

* Cheques and money orders are not accepted in QLD

Location Of The Horse At The Time Of Application

Street Address

Suburb Postcode State

***Important:** Under the Australian Rules of Racing, you must provide the location of the horse at the time of this application. This form will not be processed if these fields are left blank.



Horse Name Suffix

Sire Dam

Managing Owner's Declaration

As Managing Owner I, _____, declare the details in the Named Racehorse Transfer of Ownership form are true and correct and confirm:

I have notified all remaining owners (being those owners who are neither relinquishing nor acquiring a share in the horse), if any, of the transfer(s) stated on the form.

I have notified all outgoing owners of the transfer(s) stated on the form.

I have complied with my obligations under the Racing Australia Co-owner Agreement or any other valid written ownership agreement (as applicable) in respect of the transfer(s) stated on the form.

Date of transfer of ownership/Date sold Sale Price Signature

IMPORTANT: Under AR 48(7), you must provide the horse's sale price. This form will not be processed if the sale price is left blank.

Horses Purchased at an Auction

Please ensure the Auctioneer is on the PRA approved list and that this form is stamped with the Auctioneer Company Name & detail.

Auctioneer Name	Company	Auctioneer's Signature

Outgoing Owners

The following owners must sign the section below:

- a. each owner relinquishing their share, or part thereof, in the horse; or
- b. where the whole horse has been sold, the owners that constitute a majority interest in the horse (or other required level of interest where a valid written ownership agreement that varies the Racing Australia Co-owner Agreement applies).

RA, a PRA or a RIB (as applicable) may refuse the transfer in its discretion if the required signatures are not provided.

Note: Where an owner is changing their share, they must also complete the relevant incoming owner page and note their new share percentage.

	Print Name	Signature	Witness Name	Signature
Owner				
Owner				
Owner				
Owner				
Owner				
Owner				
Owner				
Owner				
Owner				
Owner				
Owner				

Office Use Only

Payment Type Amount Apps / AHF Initial Check Named By Registered By Stakes



(Only to be completed when the Managing Owner is changing, or where the share percentage of the existing Managing Owner is changing in any way.)

All fields in the relevant parts of the form are required to complete your application. Where information is not provided your application may be refused and or delayed. Please complete all relevant details using BLOCK letters and black or blue pen.

Transfer of a Racehorse Named _____ Suffix _____ Purchase Price _____
(Value of your share)

IMPORTANT: Under AR 48(7), you must provide the horse's purchase price. This form will not be processed if the purchase price is left blank.

If the Certificate of Transfer is not to be forwarded to the Manager, please supply delivery instructions below:

Recipient _____ Email _____

Postal Address _____

Suburb _____ Postcode _____ State _____

New Managing Owner	Please Tick	Individual Owner	Registered Syndicate	Company / Stud
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(When completing this section you are required to provide ALL the information requested below)

Date of Birth (dd/mm/yyyy) _____ If other, please specify _____

Mr Mrs Miss Ms Other

Surname of Owner / Registered Syndicate Name / Company Name / Stud Name _____

Given Names of Owner / Full Name of Registered Syndicate Manager / Company Representative / Stud Representative _____

Tick this box if the Registered Syndicate has owned horses previously and you wish to add this horse to the Syndicate for the first time, If you tick this box please include the Additional Horse Fee in your payment.

Postal Address _____

Suburb _____ Postcode _____ State _____

Email _____ Phone _____ Mobile _____

Bank Details

Bank Account Holder Name _____ BSB _____ Account Number _____

Tick box if you have previously provided bank details for this horse only and they have not changed

Do you require prize money to be split between owners where bank accounts are supplied? Applicable NSW, ACT, VIC, SA, NT & TAS only.

Yes No

Declare your GST status

When do I supply an ABN?

• If you are registering a horse in the name of a Company, Unincorporated Organisation or Stud, the Company, Unincorporated Organisation or Stud must be registered as a syndicate with a Principal Racing Authority (PRA) or the horse must be leased to an eligible party for racing purposes. Only under these circumstances can an owner, provided their horse racing activities are conducted as an enterprise and the enterprise is registered for GST, quote the ABN of that enterprise.

• If an owner's horse racing activity is conducted as a recreational pursuit or hobby, an ABN cannot be provided and you must declare yourself as a hobbyist. You can only quote an ABN if the ABN is for an enterprise that is racing horses as part of that enterprise.
• Individual members of a syndicate must not provide their own ABN. The syndicate must be registered for GST and provide an ABN.
• If your ABN or GST status change, it is your responsibility to advise Racing Australia by completing the Change of GST Status form.

Is this enterprise GST registered for racing purposes? No – I am a hobbyist Yes If yes, please supply ABN

Declaration - Important must sign

By signing this form, I declare that I (the owner) have read and agree to the Terms & Conditions – Named Racehorse Transfer of Ownership on page 4 of this form.

Signature _____

Date (dd/mm/yyyy) _____

Share _____

%



(One form each to be completed by an incoming Owner, or any Owner already holding an interest in the horse where their share percentage is changing in any way.)

Transfer of a Racehorse Named _____ Suffix _____ Purchase Price _____
(Value of your share)

IMPORTANT: Under AR 48(7), you must provide the horse's purchase price. This form will not be processed if the purchase price is left blank.

Owner No.	Please Tick	Individual Owner	Registered Syndicate	Company / Stud
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(When completing this section you are required to provide ALL the information requested below)

Date of Birth (dd/mm/yyyy) _____ If other, please specify _____
Mr Mrs Miss Ms Other

Surname of Owner / Registered Syndicate Name / Company Name / Stud Name

Given Names of Owner / Full Name of Registered Syndicate Manager / Company Representative / Stud Representative

Tick this box if the Registered Syndicate has owned horses previously and you wish to add this horse to the Syndicate for the first time, If you tick this box please include the Additional Horse Fee in your payment.

Postal Address

Suburb _____ Postcode _____ State _____

Email _____ Phone _____ Mobile _____

Bank Details

Bank Account Holder Name _____ BSB _____ Account Number _____

Tick box if you have previously provided bank details for this horse only and they have not changed

Declare your GST status

When do I supply an ABN?

- If you are registering a horse in the name of a Company, Unincorporated Organisation or Stud, the Company, Unincorporated Organisation or Stud must be registered as a syndicate with a Principal Racing Authority (PRA) or the horse must be leased to an eligible party for racing purposes. Only under these circumstances can an owner, provided their horse racing activities are conducted as an enterprise and the enterprise is registered for GST, quote the ABN of that enterprise.
- If an owner's horse racing activity is conducted as a recreational pursuit or hobby, an ABN cannot be provided and you must declare yourself as a hobbyist. You can only quote an ABN if the ABN is for an enterprise that is racing horses as part of that enterprise.
- Individual members of a syndicate must not provide their own ABN. The syndicate must be registered for GST and provide an ABN.
- If your ABN or GST status change, it is your responsibility to advise Racing Australia by completing the Change of GST Status form.

Is this enterprise GST registered for racing purposes? No – I am a hobbyist Yes If yes, please supply ABN

Declaration - Important must sign

By signing this form, I declare that I (the owner) have read and agree to the Terms & Conditions – Named Racehorse Transfer of Ownership on page 4 of this form.

Signature _____ Date (dd/mm/yyyy) _____ Share _____ %