

**Société d'Encouragement pour l'Amélioration des Races
de Chevaux de Galop en France**

Siège social: 15 boulevard de Douaumont - CS 64440 - 75819 Paris Cedex - FRANCE

LICENSING SERVICE

Phone: 00 33 1.49.10.21.56 - Email: lpayen@france-galop.com – Internet: www.france-galop.com

**BREEDER-LESSOR APPLICATION
(Individual of legal age ⁽¹⁾)**

Compulsory documents:

- Application for registration as breeder-lessor
- A bank transfer or a cheque of 188.40 € payable to France Galop ⁽²⁾
- An official document issued by your bank showing the name and address of the bank, your name and your IBAN and SWIFT number.
- A copy of an official identity document, such as a passport or identity card.
- A 2nd copy of an official identity document if not UE resident.
- If applicable, a V.A.T. registration certificate (EU) or a copy of the last V.A.T. form.
- A proof of registered address dated within 3 months.

Optional documents:

- Racecourses access badge application.

Document for information:

- Summary V.A.T. treatment
- France Galop bank details

(1) For minor breeders, a special application has to be filled. It is available in the Document library on France Galop's website, or by contacting the Licensing Service.

(2) 151,20 € of registration fees + 37,20 € of annual subscription This subscription is charged once a year, but if the annual subscription has already been charged onto your account, it will not be charged again.

Summary of the treatment of Value Added Tax since January 1, 2021

	French citizens or foreign citizen with permanent establishment in France		EU citizens ^(d) (consumption of service in EU country)		Non-EU ^(d) citizens	
	VAT registered ^(b) Professional	Not VAT registered ^(c) Private/Professional ^(a)	VAT registered ^(b) Professional	Not VAT registered ^(c) Private/Professional	VAT registered ^(b) Professional	Not VAT registered ^(c) Private/Professional
	VAT Inclusive	VAT Inclusive	VAT Exclusive	VAT Inclusive	VAT Exclusive	VAT Inclusive
Service provided by FG and invoiced to members	VAT invoiced and declared on CA3 form as output tax raised by FG	VAT invoiced and declared on CA3 form as output tax raised by FG	VAT Exclusive invoice bearing VAT number of the recipient of service. CA3 form and EDS (European Declaration of Service) to be filled in by FG. Reverse charges mechanism for FG members	VAT invoiced and declared on CA3 form as output tax raised by FG	VAT Exclusive invoice	VAT invoiced and declared on CA3 form as output tax raised by FG
	VAT Exclusive		VAT Exclusive		VAT Exclusive	
Service provided by members (racing prizes)and invoiced to FG	From January 1, 2021, racing prizes by France Galop are no longer subject to VAT. They are considered "out of scope".		From January 1, 2021, racing prizes by France Galop are no longer subject to VAT. They are considered "out of scope".		From January 1, 2021, racing prizes by France Galop are no longer subject to VAT. They are considered "out of scope".	

^(a) Companies and non-profit organisations are granted VAT exemption based on a turnover threshold as established by the French tax administration (Art. 298 bis II 5°, French Code Général des Impôts - Régime Social Agricole - [French Tax Rules and Regulations, Farming Regime]).

^(b) For BtoB activities (VAT registered-> VAT registered), the place of taxation is that of the customer

^(c) For BtoC activities (VAT registered-> Not VAT registered), the place of taxation is that of the service provider

^(d) With the ratification of the Withdrawal Agreement, the UK exited the European Union (EU) in an orderly fashion on January 31, 2020 at midnight. EU law will cease to apply in the UK after the transition period, scheduled until December 31, 2020, during which nothing changes for individuals and businesses.

Account Number at FRANCE GALOP: (to be filled if you already have an account with France Galop)

Miss Mrs Mr ⁽¹⁾

Surname

First names:

Maiden name:

Date of birth: Place of birth: Nationality:

Son, daughter of ⁽¹⁾ and
First name & surname of the father *First name & surname of the mother*

Address:

Post code: Town: Country:

Phone: Mobile:

Email ⁽²⁾:

Marital and professional information

Applicant

Spouse

- Single
- Married on:
- Widow / Widower
- Divorced on:
- Number of children:
- Employer ⁽³⁾ :
-
- Position:

- Surname:
- First name:
- Date of birth:
- Place of birth:
- Nationality:
- Employer ⁽³⁾ :
-
- Position:

Tax status in France ⁽¹⁾ : Resident Non-resident

If *Non Resident* :
 Permanent establishment in France ⁽⁴⁾: Yes No

V.A.T. registration ⁽¹⁾ : Non registered Registered V.A.T. number :

Status (horseracing activities) Professional Private

I hereby certify that I have been legally VAT registered as of and empower FRANCE GALOP to issue invoices in my name, corresponding to prizes and premiums won. I undertake to inform FRANCE GALOP of any change in my fiscal status regarding V.A.T.

I require that my address recorded in your database be strictly for the sole use of correspondence sent by France Galop.

Place and date: **Signature:**

(1) tick the right box.
 (2) compulsory information to enable the emailing of your account statements by PDF.
 (3) indicate name & address of the company.
 (4) Permanent establishment for V.A.T. purposes, taxable person to whom services are supplied or service provider, whose corporate purpose is horseracing activities.

OUR BANK INFORMATION

			
RELEVÉ D'IDENTITÉ BANCAIRE			
Titulaire FRANCE GALOP			
Domiciliation SG PARIS R.G ENTREPRISES (03764) 33 AVENUE DU MAINE 75755 PARIS			
Référence bancaire			
Code banque	Code guichet	N° compte	Clé RIB
30003	03764	00050100016	37
IBAN : FR76 3000 3037 6400 0501 0001 637			
BIC-ADRESSE SWIFT : SOGEFRPP			

Please mention on the bank form the name and the account number (with France Galop) to be credited. It will help us to credit your account in our books without delays.

RACECOURSES ACCESS BADGE APPLICATION

Racing activity: Breeder-Lessor

Account number:

Mrs / Miss / Mr ⁽¹⁾

First name :

Name :

Address :

:

:

Post Code :

City :

Country :

Telephone :

Email :

Please affix here a recent
passport size photograph

No staple please

Your spouse will be eligible for a personal badge if you complete the following information and enclose a passport size photograph

Mrs / Miss / Mr ⁽¹⁾

First name :

Name :

Please affix here a recent
passport-size photograph
of your spouse

No staple please

(1) Delete as applicable