

Département Juridique-Courses Service des Licences Contact : Mme Guilène THIMON Tel : 01 49 10 21 27 - Fax : 01 49 10 21 45 <a href="mailto:gthimon@france-galop.com">gthimon@france-galop.com</a>

## REGISTRATION

### SOLE OWNER - RACING COLOURS

Dear Sir, Madam,

We herewith gladly send you the application forms to register with France Galop as a sole owner.

All applicants are subject to verification of identity and sufficient income.

To allow us to examine your application, we should be grateful if you could return the enclosed forms, duly completed, dated and signed.

Please enclose:

- £ A copy of your passport
- £ An income certificate copy if not registered as owner in your country
- £ A payment by cheque payable to France Galop or bank transfer of:
  - € 1 558,60 in the currency of your country, to the order of France Galop. The sum will include a fee of €170,40 for establishing your file, whatever decision is taken, of €88,20 for colours registration and € 1300 to be transferred to your account as a deposit.

We inform you that if you are already registered as an owner by a Turf Authority, Article 14 of our Rules of Racing allows you to use your foreign registration to race in France for 60 days, once the completed application has been received by the License Department. If you wish to apply for Article 14, please tick the box on the registration form.

I remain at your disposal should you have any additional question regarding the processing of your application.

With kind regards,

Guilène THIMON

Your complete file is to be returned by mail or email:

FRANCE GALOP Service des Licences 46 Place Abel Gance 92655 BOULOGNE Cedex

gthimon@france-galop.com

## FRANCE GALOP

### **OUR BANK INFORMATION**



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.



# 1) APPLICATION FOR REGISTRATION AS OWNER

(to be completed if you already have an account with France Galop)

<b>5</b> Mrs <b>5</b>	Miss 5 Mr	Account Number: 55555
Surname :	First names :	Maiden name:
Date of birth :	Place of birth:	Nationality:
<b>5</b> Son, <b>5</b> Daughter of :		And :
A 1.1	First name and surname of the father	
		On makes
		Fax :
Email:		
Marital and Professional inform	nation :	
Applica	nt	Spouse
<b>5</b> Single		Surname :
<b>5</b> Married on:		First name :
<b>5</b> Divorced on:		Date of birth:
<b>5</b> Widow / Widower		Place of birth:
Number of children:		Nationality :
Employer:		Employer:
Tax status in France 5	Resident <b>5</b> Non-res	ident
If Non-res	sident: <b>5</b> EU <b>5</b>	Outside EU
Permanent establishment in Fr	ance: <b>5</b> Yes <b>5</b>	No
Permanent establishment for VAT pu	rposes, taxable person to whom services are supp	plied or service provider, whose corporate purpose is horseracing activities.
V.A.T : <b>5</b> Non registe	ered <b>5</b> Registered V.A.	T. Number:
Status (horseracing activities) :	<b>5</b> Private <b>5</b>	Professional
		and empower France Galop to issue invoices in my name, Galop of any change in my fiscal status regarding VA1.
5 I require that my address	recorded in your database be strictly for t	the sole use of correspondence sent by France Galop.
Chosen trainer in France :		
		Since :
· ·	ance Galop Rules of Racing to be applied.	
	1 3 11	
riale aliu uale		JIJIIdluit .

### SUMMARY TABLE - VALUE ADDED TAX

	French citizens or foreign citizen with permanent establishment in France		EU citizens (consumption of service in EU country)		Non-EU citizens	
	VAT registered <sup>(b)</sup> Not VAT registered <sup>(c)</sup>		VAT registered (b)	Not VAT registered (c)	VAT registered (b)	Not VAT registered (c)
	Professional	Private/Professional <sup>(a)</sup>	Professional	Private/Professional	Professional	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	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	raised by FG	VAT Exclusive invoice	VAT invoiced and declared on CA3 form as output tax raised by FG
Service provided by members (racing prizes)and invoiced to FG	VAT Inclusive (d)	VAT Exclusive	VAT Exclusive	VAT Exclusive	VAT Exclusive	VAT Exclusive
	VAT issued to FG by members. Output tax raised to be declared by members. VAT refundable to FG.	VAT exemption (or VAT Exclusive)	Reverse charges mechanism for FG	Reverse charges mechanism for FG	Reverse charges mechanism for FG	Reverse charges mechanism for FG

<sup>(</sup>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]).

#### Note:

Pursuant to Art. 298 bis II 5° of the French Code Général des Impôts and the Farming Tax Regime, farmers who have collected an average revenue higher than 46,000 euros for two consecutive years are liable to pay VAT the following year.

All revenues, racing prizes and premiums shall be taken into account.

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

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

<sup>(</sup>d) In accordance with the 1987 French Financial Law, racing prizes, premiums and allowances include a 7% VAT based on the prize amount and added to it. That VAT is only paid to owners and breeders, French VAT resident having testified that they were liable to VAT.



## 2) RACING COLOURS PROPOSALS

Surname and First Name :						
Racing colours sorted in order of preference. Please give a complete description and indicate design in outline.						
	1)					
	Jacket					
	Sleeves					
	Cap					
	Jacket					
S.A.						
	Sleeves					
	Cap					
	3) Jacket					
	Jacket					
	Sleeves					
	Cap					
\ \\						

# FRANCE GALOP

### RACING COLOURS



The three parts, jacket, sleeves and cap must be described according to this order and can be composed with 2 colours, exceptionally three. Diagrams differing from those listed above and previously assigned are still in force, but can only be authorized again at the Stewards of France Galop discretion.

Furthermore, the Stewards may allow an owner who has registered his colours abroad and whose racing colours are not matching the standard diagrams, to race under the rules of Code des Courses au Galop with the same colours as the ones registered abroad.



## RACECOURSES ACCESS BADGE APPLICATION

Racing activity: Owner A		Account number:					
Mrs / Miss / Mr <sup>(1)</sup>							
First name	·						
Name	:						
Address	:	Please affix here a					
	:	recent passport size  photograph					
	:	No staple please					
Post Code	:						
City	÷						
Country	:						
Telephone	:						
Email	:						
Your spouse will be eligible for a personal badge if you complete the following information and enclose a passport size photograph							
Mrs / Miss / Mr <sup>(1)</sup>		Please affix here a					
First name	:	recent passport-size photograph of your spouse					
Name	:	No staple please					