



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

Siège social: 46 Place Abel Gance - 92655 BOULOGNE CEDEX - FRANCE

LICENSING SERVICE

Phone: 00 33 1.49.10.21.56 - Fax: 00 33 1.49.10.21.45

Email: ajoiny@france-galop.com – Internet: www.france-galop.com

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

Compulsory documents:

- § Application for registration as breeder-lessor.
- § Cheque of 173,40 € payable to France Galop or send a bank transfer of 173,40 € to France Galop (140,40 € of registration fees + 33 € of annual subscription ⁽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.
- § If applicable, a V.A.T. registration certificate (EU) or a copy of the last V.A.T. form.
- § A proof of registered address.

Optional documents:

- § Racecourses access badge application.

Document for information:

- § Summary table V.A.T.
- § 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) 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.

For information and according to the article 12, 2°, § X of the French Rules of Racing, a person registered as a breeder is automatically registered as lessor.

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 ^(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 |
| Service provided by FG and invoiced to members | VAT Inclusive | VAT Inclusive | VAT Exclusive | VAT Inclusive | VAT Exclusive | VAT Inclusive |
| | 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 |
| 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 |

^(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) 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.

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.

APPLICATION FOR REGISTRATION AS BREEDER-LESSOR

Licensing Service - Phone: 00 33 1.49.10.21.56 - Fax : 00 331.49.10.21.45 - Email : ajoinny@france-galop.com

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: Fax:

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