



**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 1.49.10.21.29 - Fax: 00 33 1.49.10.21.45

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

JOINT-OWNER APPLICATION

*In accordance with French Law n° 78-17 of 6 January 1978 concerning information technology and freedom of the individual, the User is entitled to exercise his or her right to access information concerning him or herself and to have this information changed, rectified or deleted. The User may exercise this right by writing to France Galop at the following address:
France Galop – Service des Licences – 46 place Abel Gance – 92655 Boulogne cedex.*

Compulsory documents:

- Application for registration as joint-owner.
- An official document issued by your bank showing the name and address of the bank, your name and your IBAN and SWIFT number.
- A bank transfer for the registration's fees (474€)
- 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.

Optional documents:

- Racecourses access badge application.

Document for information:

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

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
	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 Inclusive ^(d)	VAT Exclusive	VAT Exclusive	VAT Exclusive	VAT Exclusive	VAT Exclusive
Service provided by members (racing prizes) and invoiced to FG	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.

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

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

Spouse

Surname:

First name:

Date of birth:

Place of birth:

Nationality:

Employer ⁽³⁾ :

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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.

I ask for Article 14 of France Galop Rules of Racing to be applied.

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	Cle 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/Zip code :

City :

Country :

Telephone :

Fax :

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) Please delete as applicable