

## GST INFORMATION AND DECLARATIONS

Please note that this relates to your GST status in relation to **HARNES RACING ACTIVITIES ONLY**. If you conduct more than one activity within the Harness Racing industry (ie: breeder, owner, trainer, driver, stud) you must consider each activity separately for the purposes of determining whether you are operating an "enterprise". Similarly, if you conduct a business outside of the Harness Racing industry and you also conduct Harness Racing activities, you must consider these activities separately. For further information, it is recommended that you liaise with your financial advisor or contact the Australian Taxation Office.

Customer Code

Print Full Name

### HOBBYIST

If you are a hobbyist, please complete this declaration

I hereby notify and declare that I am a hobbyist in relation to my training and/or driving of horses in the Harness Racing industry. I declare that my supply of services to Harness Racing is an activity undertaken as a private recreational pursuit or hobby, or is wholly of a private or domestic nature. Should any of these circumstances change, I will advise Harness Racing New South Wales immediately.

Signed

Date

### ABN but NOT GST REGISTERED

If you have an ABN but are not registered for GST, please complete this declaration

I hereby notify and declare that I have an ABN in relation to my training and/or driving of horses in the Harness Racing industry. I declare that I am not registered or required to be registered for GST in relation to my training/driving of horses in the Harness Racing industry. Should any of these circumstances change, I will advise Harness Racing New South Wales immediately.

My ABN Number is

Signed

Date

### GST REGISTERED

If you are GST Registered, please complete this declaration

I hereby notify and declare that I am registered for GST in relation to my training and/or driving of horses in the Harness Racing industry. I will advise Harness Racing New South Wales immediately if I cease to be registered for GST.

My ABN Number is

Signed

Date

**VERY IMPORTANT – PLEASE TURN OVER**

Please complete this Agreement only if you are GST Registered **AND** you are a Trainer and/or a Driver:

## AGREEMENT TO ISSUE RECIPIENT CREATED TAX INVOICES

The Agreement is made

Between

Harness Racing New South Wales  
ABN 16 962 976 373

*A body corporate duly constituted in the state of New South Wales under the Harness Racing Act 2009, with its registered office located at 22 Meredith Street, Bankstown, NSW, 2200 ("HRNSW")*

And

Name :

ABN :

Of

Address :

State

Post Code

*("the Trainer / Driver")*

### Description of Taxable Supply

The Trainer and/or Driver will supply HRNSW with the horse to compete in harness races and/or his/her personal services to train horses for and/or drive horses in harness races.

### Terms & Conditions

- i. HRNSW shall issue Recipient Created Tax Invoices ("RCTI") in respect of the abovementioned taxable supplies. A copy of the RCTI will be provided to the Trainer/Driver within twenty eight (28) days of the making of the relevant taxable supply;
  - ii. The Trainer/Driver will not issue tax invoices in respect of the abovementioned taxable supplies;
  - iii. The Trainer/Driver acknowledges that it is registered for Goods and Services Tax ("GST") at the time of entering into this agreement and agrees to notify HRNSW should it cease to be registered;
  - iv. HRNSW acknowledges that it is registered for GST at the time of entering into this Agreement, and agrees that it will notify the Trainer/Driver should it cease to be so registered;
- and
- v. HRNSW will not issue a document that would otherwise be an RCTI, on or after the date when the Trainer/Driver has failed to comply with any of the requirements of *A New Tax System (Goods and Services Tax) Act 2009, Classes of Recipient Created Tax Invoice Determination (No 1) 2000*.

Signed

Signed

**Peter Carney**  
On behalf of  
Harness Racing New South Wales

Print Name:

*("the Trainer / Driver")*