



# TAX COMPLIANCE DECLARATION & EFT DETAILS FORM

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**OWNERS, TRAINERS and BREEDERS must complete this form in order to avoid having 48.5% withholding tax deducted from stake money or travel rebates. PLEASE NOTE – ALL PRIZEMONIES WON BY THIS OWNER WILL BE PAID INTO THE BANK ACCOUNT AS NOMINATED BELOW (SECTION 4)**

*By completing and signing this form you release and discharge GRSA and its officers, agents and employees from any present or future claim, loss, liability or expense however arising and of whatever nature relating to the payment of prize money into the account nominated above or into any other bank account that GRSA, acting in good faith, believes is nominated by you or on your behalf.*

## JOINT OWNERSHIP DETAILS

OWNERS	1.	2.
	3.	4.
ADDRESS	C/-	
SUBURB		POST CODE
STATE		DATE / /
CONTACT NUMBER		ID NUMBER
EMAIL ADDRESS		

### SECTION 1 - TAX COMPLIANCE

1. Do you have an Australian Business Number (ABN) for a greyhound business? **YES / NO**
2. If **NO** - Please proceed to **SECTIONS - 3** and **4**
3. If **YES** - Please provide (**ABN** below, also **QUESTIONS 4 & 5**) and then proceed to **SECTIONS - 2** and **4**

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4. If **ABN** provided, are you also **registered for GST**? **YES / NO**
5. If **NO**, do you intend to register for GST? **YES / NO**

\*If you intend to register for GST in the near future, it is your responsibility to notify Greyhound Racing SA of your new position. You must advise Greyhound Racing SA as soon as you become registered for GST and provide GRSA with your ABN if you haven't already done so.

### SECTION 2 - AGREEMENT TO ISSUE RECIPIENT CREATED TAX INVOICES

**To be completed by participants who intend to register/are registered for GST**

I acknowledge that I am registered for GST and will not issue tax invoices for my supply.  
 I agree that Greyhound Racing SA will issue a "recipient created tax invoice/statement" on my behalf.  
 I will notify Greyhound Racing SA if I cease to be registered for GST.

Greyhound Racing SA acknowledges that it is registered for GST and will notify me if it ceases to be registered for GST or ceases to meet the requirements relating to "recipient created tax invoices".

Greyhound Racing SA will indemnify me for any liability for GST and/or penalty payable by Greyhound Racing SA that has arisen directly as a result of an understatement of an amount of GST payable, as disclosed on a "recipient created tax invoice" issued by Greyhound Racing SA in respect of a supply covered by this agreement.

OWNERS	1.	2.	3.	4.
SIGNATURES	1.	2.	3.	4.

### **SECTION 3 – DECLARATION**

If you answered NO to question 1 above, you must either complete the declaration (below), or under the New Tax System, 48.5% withholding tax will be deducted from any prize money\* that may be due to you, and credited to your account at the tax office.

#### **STATEMENT IN ACCORDANCE WITH SECTION 12-190(6) OF A NEW TAX SYSTEM (PAY AS YOU GO) ACT 1999**

I/We hereby declare that any prize money\* earned will be won as an individual and will be paid in return for providing a greyhound to race where:

- (i) the provision is made in the course or furtherance of an activity, or series of activities, done as a recreational pursuit or hobby; or
- (ii) the provision is wholly of a private or domestic nature.

Should the declaration change at any time, I hereby agree to notify Greyhound Racing SA of such a change within 7 days.

<b>OWNERS</b>	1.	2.	3.	4.
<b>SIGNATURES</b>	1.	2.	3.	4.

- Includes prize money, trophies, appearance fees, travel rebates, bonuses or subsidy payments, above \$50

### **SECTION 4 – ELECTRONIC FUNDS TRANSFER & PRIZEMONEY SPLIT**

All stake money won at SA race meetings will be paid into a bank account as nominated by the owner of the greyhound. Failure to provide bank account details will result in payment being withheld.

Trainers wishing to receive prizemoney on behalf of the owner must obtain consent from the owner in accordance with GRSA policy, by having the owner authorise the payment below.

In accordance with GRSA Local Rule 69a (SA) (5) – “the payment of any prizemoney or the delivery of any trophy awarded in relation to a greyhound to either the registered trainer or the owner of that greyhound shall be a complete and sufficient discharge to the club conducting a greyhound race meeting”.

<b>PRIZEMONEY SPLIT</b>										
<i>I hereby authorise the prize money to be split as per option selected</i>					<b>100% OWNER</b>					
					<b>100% TRAINER</b>					
					<b>50% OWNER / 50% TRAINER</b>					
<b>BANK ACCOUNT DETAILS</b>										
<i>I hereby authorise payment of any prize money won by the greyhound/s into the following bank account</i>										
<b>ACCOUNT NAME</b>										
<b>BANK</b>			<b>BRANCH</b>							
<b>BSB</b>										
<b>ACCOUNT NUMBER</b>										
<b>GREYHOUND ADOPTION PROGRAM (GAP)</b>										
<i>Would you like a percentage of your prize money donated to the Greyhound Adoption Program? If so, what percentage would you like donated</i>								%		

#### **IT IS YOUR RESPONSIBILITY TO ADVISE GRSA OF ANY CHANGES TO BANK ACCOUNT DETAILS**

All Joint Owners must sign this section to agree that any prize money received for their greyhound/s will be paid into the stated bank account on this form.

<b>OWNERS</b>	1.	2.	3.	4.
<b>SIGNATURES</b>	1.	2.	3.	4.