



# LESSOR APPLICATION

Service des Licences/ Direction Opérationnelle des Courses

**Contact:** 

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This request can also be made online by clicking on the following address: https://agrements.france-galop.com

# **Compulsory documents:**

- Application for registration as lessor.
- 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 (336€)
- A copy of an official identity document, such as a passport or identity card.
- A proof of registered address dated within 3 months.
- 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 of the treatment of Value Added Tax since January 1, 2021

	French citizens or foreign citizen with permanent establishment in France		EU citizens <sup>(d)</sup> (consumption of service in EU country)		Non-EU <sup>(d)</sup> citizens	
	VAT registered (b)	Not VAT registered <sup>(c)</sup>	VAT registered <sup>(b)</sup>	Not VAT registered <sup>(c)</sup>	VAT registered (b)	Not VAT registered <sup>(c)</sup>
	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 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 Exclusive		VAT Exclusive		VAT Exclusive	
Service provided by members (racing prizes)and invoiced to FG	From January 1, 2021, racing prizes by France Galop are no longer subject to VAT. They are considered "out of scope".		From January 1, 2021, racing prizes by France Galop are no longer subject to VAT. They are considered "out of scope".		From January 1, 2021, racing prizes by France Galop are no longer subject to VAT. They are considered "out of scope".	

<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]).

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

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

With the ratification of the Withdrawal Agreement, the UK exited the European Union (EU) in an orderly fashion on January 31, 2020 at midnight. EU law will cease to apply in the UK after the transition period, scheduled until December 31, 2020, during which nothing changes for individuals and businesses.



(1) tick the right box.

# GALOP APPLICATION FOR REGISTRATION AS LESSOR



**Licensing Service** - Phone: 00 33 1.49.10.21.29 - Email : <a href="mailto:cquillemin@france-galop.com">cquillemin@france-galop.com</a>

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:
$\square$ Son, $\square$ daughter of $^{(1)}$	andandame of the father First name & surname of the mother
Address:	
	Country:
	Mobile:Fax:
Email <sup>(2)</sup> :	
Marital and professional information	
<b>Applicant</b> □ Single	Spouse
☐ Married on:	Surname:
	riist iidille
☐ Widow / Widower	Date of birth:
☐ Divorced on:	1 000 01 511011
Number of children:	,
Employer (3):	Employer <sup>(3)</sup> :
Position:	Position:
Tax status in France (1):  If Non Resident:	□ Resident □ Non-resident
Permanent establishment in France <sup>(4)</sup> :	□ Yes □ No
V.A.T. registration (1): ☐ Non registered	□ Registered V.A.T. number :
Status (horseracing activities)    Professional	☐ Private
	registered as of and empower FRANCE GALOP to issue invoices in my on. I undertake to inform FRANCE GALOP of any change in my fiscal status regarding
$\square$ I require that my address recorded in you	r database be strictly for the sole use of correspondence sent by France Galop.
Place and date:	Signature:





# **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.



# **RACECOURSES ACCESS BADGE APPLICATION**



# **Racing activity: Breeder-Lessor**

Mrs / Miss / Mr (1)						
First name	:					
Name	:					
Address	:					
	:	Please affix here a recent passport size photograph				
	:	No staple please				
Post Code/Zip code	:					
City	:					
Country	:					
Telephone	:					
Fax	:					
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 (1)		Please affix here a recent				
First name	:	passport-size photograph of your spouse				
Name	:	No staple please				