

## **PART 9 - MISCELLANEOUS**

### ***Equine swimming pools***

#### **97. Equine swimming pools: requirement for certificate of approval**

97.1 No Person may operate an equine swimming pool unless he holds a certificate of approval granted by the Authority.

97.2 An initial application for a certificate of approval, and an application for its renewal, must be made using such form as may be prescribed by the Authority.

97.3 A certificate of approval expires at the end of the period of 12 months starting with the date on which it is granted or renewed.

97.4 An application under Paragraph 97.2 must be sent to the Authority's Office together with

97.4.1 the name of the pool's proprietors,

97.4.2 if any proprietor is a body corporate, the names of its directors,

97.4.3 a list of all Persons employed by the proprietors at the pool, and

97.4.4 such fee as the Authority may from time to time determine,

and any changes to the Person listed in Paragraphs 97.4.1 to 97.4.3 must be notified to the Authority before the end of the period of 14 days starting with the day on which the change takes place.

97.5 The fees payable shall be such as the Authority may from time to time determine.

97.6 The Authority may, if it considers it appropriate to do so

97.6.1 either on an initial application or subsequently, inspect the applicant's establishment at such time and with such frequency as it considers appropriate, and 97.6.2 grant or renew a certificate of approval subject to such conditions or restrictions as it consider appropriate.

97.7 A certificate of approval shall immediately cease to be valid if

97.7.1 the certificate expires and is not renewed,

97.7.2 any of the listed Persons in Paragraphs 97.4.1 to 97.4.3 becomes a Disqualified Person,

97.7.3 it appears to the Authority that a listed Person was already a Disqualified Person at the time the application for the grant or renewal of the certificate was made,

97.7.4 there has been any failure to notify the Authority under Paragraph 97.4 of any changes to a listed Person, or

97.7.5 the Authority gives a direction under Paragraph 97.8.

97.8 The Authority may direct that a certificate of approval shall cease to be valid where

97.8.1 any action, proceedings or arrangement under any insolvency or bankruptcy law is taken against the proprietor or any of its directors, or

97.8.2 in such other circumstances as the Authority considers appropriate.

### ***Value added tax***

#### **98. General liability for value added tax**

98.1 Where a fee or other sum of money is payable by any Person under these Rules, the amount of any value added tax (VAT) which is chargeable on the payment shall also be paid by the Person who makes the payment.

98.2 Nothing in this Rule affects any obligation a Person may have to pay VAT in addition to any fee or other sum of money which is payable under these Rules.

#### **99. Fees for VAT administration**

99.1 To register his racing activity as a business for VAT or extend an existing VAT registration an application must be sent to The Racing Calendar Office together with the appropriate fee specified in Schedule 1.

99.2 A fee specified in Schedule 1 shall be payable for VAT administration

99.2.1 with effect from the date on which the information is first recorded, and  
99.2.2 subject to Paragraph 100.6, at the end of the period of 12 months starting with that date and  
at the end of each subsequent 12 month period.

## **100. VAT registration scheme**

100.1 The VAT registration scheme means the scheme in respect of value added tax which is set out in the Memorandum of Understanding dated 16th March 1993 and which was agreed between the thoroughbred horseracing and breeding industry and HM Revenue and Customs.

100.2 A Sole Owner, Partner, Partnership, Recognised Business Partnership or Syndicate who wishes to

100.2.1 register his racing activity as a business for VAT purposes under the VAT registration scheme, or

100.2.2 extend an existing VAT registration to provide for his racing activity,  
must submit an application on the Prescribed form signed by the Owner to The Racing Calendar Office.

100.3 The Authority shall have complete discretion whether to approve any application. An application will be deemed invalid unless

100.3.1 the ownership is registered in accordance with these Rules,

100.3.2 the Owner has secured income via an owner's sponsorship agreement registered under Rule (E)91, and

100.3.3 the horse has been reported as being in the trainer's yard as required by Rule (C)16.1.

100.4 The Owner must notify The Racing Calendar Office of his VAT Registration Number and the effective date of his VAT Registration by forwarding to The Racing Calendar Office a copy of the relevant documentation received from HM Revenue and Customs.

100.5 After receipt of notification under Paragraph 100.4 and the payment of the fee required by Rule 99.1, The Racing Calendar Office will cause VAT to be added, as appropriate, to any subsequent account which it receives under the provisions of Rule (F)129 (crediting of money due).

100.6 A fee required by Rule 99.2 shall be payable for VAT administration.

100.7 Once an Owner ceases to be registered for VAT purposes under the VAT registration scheme, he must immediately notify The Racing Calendar Office by forwarding a copy of all relevant documents received from HM Revenue and Customs.

100.8 Paragraph 100.5 shall immediately cease to apply, and an Owner's VAT record shall be cancelled, where The Racing Calendar Office is notified by one of the following methods that an owner has ceased to be registered for VAT purposes under the VAT registration scheme

100.8.1 notice by the Owner or, if the Owner is deceased, of any executor or personal representative of his,

100.8.2 in the case of a Recognised Company, notice by an officer of the Company or of any liquidator of the Company,

100.8.3 in the case of a Partnership, notice by any Partner, and

100.8.4 on receipt of HM Revenue and Customs Form 35.

### ***Publication of information***

## **101. Powers to publish information**

101.1 The Authority may at any time publish notice of

101.1.1 any charges for the contravention of these Rules which are laid against any Person (including any facts alleged in support),

101.1.2 any topics for a disciplinary enquiry,

101.1.3 any topics for an appeal hearing,

101.1.4 any directions given, and findings made, in respect of a Rule contravention, enquiry or hearing,

101.1.5 any penalties, award, order or other sanctions applied,

101.1.6 any other decision made by the Authority as to any matter or any Person, and  
101.1.7 any decision or report of Stewards of Meetings (but this without prejudice to the power of the Stewards under Rule (B)11 (enquiries) to publish information).

101.2 Except where these Rules provide otherwise, publication may be made in such manner as the Authority thinks appropriate, whether in the public press and media or the Racing Administration Internet Site or otherwise.

### ***Delegation of functions***

#### **102. Delegation of functions**

102.1 Except where these Rules provide otherwise, the Authority may make arrangements for any one or more of its functions to be exercised on its behalf by

102.1.1 a committee or sub-committee of the board of the Authority, or

102.1.2 any Person nominated by the Authority, including a member of its staff.

102.2 The Authority may make such arrangements where it is satisfied that it is in the interest of the efficient administration of horseracing and the operation of these Rules to do so.

102.3 If the Authority considers it appropriate to do so, it may ratify the exercise (or purported exercise) on its behalf of any one or more of its functions by any Person notwithstanding that the Person may not have been duly authorised by the Authority at the relevant time.

102.4 This Rule does not restrict the Authority's general powers under these Rules.

#### **103. Delegation: right of reconsideration**

103.1 Where any Person is adversely affected by an act or decision made by an employee of the Authority on behalf of or in the name of the Authority, that Person has the right to have the matter in question referred to the Authority if

103.1.1 he makes an application in writing for reconsideration,

103.1.2 the application is received at the Authority's Office before the end of the period of 72 hours starting with the day on which the Person is given notice of the act or decision in question, and

103.1.3 the circumstances reasonably permit a reconsideration to take place.

103.2 On an application under Paragraph 103.1, the act or decision shall stand unless and until the Authority decides otherwise.

### ***Exclusion of liability***

#### **104. Exclusion of liability**

104.1 Neither the Authority nor its employees or agents shall be liable to any Person for any act done or omission made in the bona fide discharge or purported discharge of any duties on the part of any such employee or agent under or pursuant to these Rules.

104.2 Nothing in this Rule shall exclude liability for death or personal injury resulting from negligence.