AUSTRALIAN BUYERS

IMPORTANT INFORMATION REGARDING G.S.T.

GST of 10% on the purchase price of each horse is payable to the Australian Tax Office upon entry into Australia.

New Zealand Bloodstock Ltd will collect the GST amount from you and forward it to the ATO on your behalf.

Buyers who are registered for GST purposes in Australia will be able to then claim this money back.

We urge you to register for GST in Australia if you have not already done so.

Please make arrangements directly with New Zealand Bloodstock with regard to paying the GST on horses you purchase at the Sale.

Please note that favourable GST regulations apply to horses purchased by non-NZ residents and those horses left in New Zealand for up to 24 months (unless on-sold prior) are zero-rated for GST purposes.

If you have any queries please contact our Finance Team Ph: +64 9 298 0055 Fax: +64 9 298 0506

AUSTRALIAN STUD BOOK INFORMATION

Racing Australia advises that Application Forms to enter an imported horse into the Australian Stud Book must be lodged at its office at:

Level 11 51 Druitt Street Sydney NSW 2000

APPLICATIONS LODGED WITHIN 30 DAYS COST A\$550 APPLICATIONS LODGED AFTER 30 DAYS COST A\$770

For further assistance please contact
New Zealand Bloodstock Pty Ltd New South Wales - +61 2 9667 2250