



R(O)A

VAT SOLUTION

RACING  
WITH  
ADDED  
VALUE



## VAT SOLUTION

When you own a racehorse, paying VAT along the way is unavoidable. But reclaiming yours is now easier than ever with the ROA VAT Solution.

Allow our team to deal with HMRC on your behalf and take the trouble out of reclaiming VAT – giving you more time to focus on the part of the sport you love.

**Please complete the following to instruct ROA VAT Solution as your VAT agent with HMRC:**

**Name Lead Syndicator**

**Address**

**Contact email**

**Phone number**

**Postcode**

**Syndicate racing name**

**I require a new VAT registration**

**If you are already VAT registered, please complete the following:**

**VAT registration number**

**Postcode held by HMRC**

**Final month of last VAT return to HMRC**

**Effective date of registration** (detailed on VAT certificate) **Box 5 figure on last return**

**I submit my VAT return through my HMRC Business Government Gateway account**

## IMPORTANT INFORMATION

We take your privacy very seriously. To provide you with our VAT Solution, certain information that can be used to identify you (your name, address, bank details, VAT number, HMRC details, and relevant invoices) will be entered into the e-platform powered by our partner, Xero. This e-platform may share personal data to Xero's partners in the USA who provide some of the underlying technology.

Wherever possible, we have taken steps to ensure that any personal data transferred to those providers is subject to an equivalent level of protection as it would have in the UK. Xero's standard business terms do not currently enable us to guarantee that this level of protection can be given by three of its US-based partners (Mailgun, Avalara, and Xero Inc).

Xero may change these arrangements. In the meantime, in order to allow Xero to transfer your personal data to those US-based partners, we require your explicit consent under Article 49(1)(a) of the UK GDPR. This is because your personal data that is transferred to them

could be accessed or intercepted by US law enforcement, investigative, and/or surveillance authorities. In the unlikely event your personal data is accessed or intercepted in this way, you may not have recourse to effective legal remedies.

To provide your explicit consent, please sign below where indicated. You can withdraw this at any time by contacting us at [vat@roa.co.uk](mailto:vat@roa.co.uk). However, without your explicit consent, we will not be able to provide you with our VAT Solution and will cease to do so if you withdraw it.

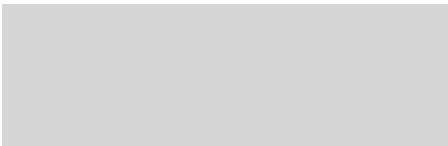
**I have read and understood all of the above and give my explicit consent for my personal data to be transferred to Xero Inc, Avalara, and Mailgun in the US so that I can benefit from the ROA's VAT Solution. I understand that, if I withdraw this explicit consent, the ROA will no longer be able to provide its VAT Solution to me and that my agreement with the ROA for the VAT Solution will immediately terminate.**

**I authorise and instruct ROA VAT Solution to act on my behalf in all VAT matters including but not limited to:**

- (i) Notifying my previous VAT Agent of my intention to cancel their VAT Agent authorisation on my behalf.
- (ii) Requesting details of all previous documentation, records and correspondence in relation to my VAT registration number.

ROA VAT Solution  
12 Forbury Road  
Reading  
Berkshire  
RG1 1SB

**Signature**

A large, empty rectangular box intended for the user's signature.

**Date**

A large, empty rectangular box intended for the user's date.

This declaration is to be signed by a person on behalf of a Partnership intending to become a VAT registered entity under HM Revenue & Customs ("HMRC") VAT Registration Scheme For Racehorse Owners ("The Scheme").

**Before completing this declaration please read the notes and instructions overleaf. Please complete in block capitals.**

**FOR A "SYNDICATE" THE OWNER COMPLETING THE FORM MUST BE THE SYNDICATOR**

**SECTION 1:**

NAME OF OWNER <small>(Partner/Syndicator)</small>				<small>(Full name in BLOCK CAPITALS)</small>
ADDRESS				
POSTCODE		TELEPHONE NO.		

**SECTION 2:**

SYNDICATE/PARTNERSHIP NAME:
-----------------------------

**SECTION 3:**

Please detail one of the horses owned in training and the trainer:-

NAME OF HORSE (OR BREEDING IF UNNAMED) AND THE TRAINER:-
--

**SECTION 4:**

I declare that all the following statements are true: (please tick as appropriate)	
1 We are registered as a Syndicate/Partnership/Joint Registration under the Rules of Racing.	<input type="checkbox"/>
2 We wish to register for VAT as a 'Partnership' I confirm that we own at least 50% of the horse/s to be covered by our VAT registration.	<input type="checkbox"/>
3 Our horses are covered by a current sponsorship registered with the British Horseracing Authority ("BHA").	<input type="checkbox"/>
4 We have read the Guide to The Scheme and undertake to generate income from sponsorship and/or appearance money in addition to prize money in accordance with the requirements of "The Scheme".	<input type="checkbox"/>
5 this Syndicate/Partnership/Joint Registration is not already registered for VAT in the United Kingdom.	<input type="checkbox"/>
<b>or</b> this Syndicate/Partnership/Joint Registration is already registered for VAT in the United Kingdom and we wish to extend our registration to cover racing activities under "The Scheme", and enclose a copy of our VAT Certificate.	<input type="checkbox"/>
Our existing VAT registration No. is	<input style="width: 400px;" type="text"/>
6 We accept that the VAT treatment of our racing activities will be governed by "The Scheme".	<input type="checkbox"/>
7 We attach a list of all partners involved in the Syndicate/Partnership/Joint Registration (space provided overleaf).	<input type="checkbox"/>

**SECTION 5:**

SIGNATURE		DATE	
-----------	--	------	--

**SECTION 6:**

<b>BRITISH HORSE RACING AUTHORITY DECLARATION</b>	For use by the BHA VAT/Sponsorship Desk only
The British Horseracing Authority confirm that the applicant is registered as a Partnership/Syndicate under the Rules of Racing. The British Horseracing Authority confirm that the Partnership/Syndicate has a current registered sponsorship agreement.	
DECLARATION CODE:-	<input style="width: 350px;" type="text"/>
SIGNATURE:-	<input style="width: 350px;" type="text"/>

Upon completion, please send this Declaration to [bhavat@weatherby.co.uk](mailto:bhavat@weatherby.co.uk)

A fee in accordance with the [Fee Code](#) is due to the British Horseracing Authority Limited when this form is authorised.

## GUIDANCE NOTES ON COMPLETING THIS FORM

The BHA strongly urges applicants to read the [HMRC Notice 700/67 - 'Registration Scheme for Racehorse Owners'](#). Further information can also be found in HMRC's internal manual relating to The Scheme (VBNB50000).

- Section 1 + 2:** When you apply for a VAT registration it is important that the name and address are correct and tally with the ownership details held on the BHA database, as information within this declaration will form part of the VAT application made to HMRC. For syndicates the **Syndicator** MUST complete this declaration.
- Section 3:** Please provide us with the name of the horse(s) (if known) you intend to race in the Racing Partnership/Joint Registration name as this will assist us in ensuring your application complies with the requirements of The Scheme.
- Section 4:** In order to continue with the VAT application you must be able to confirm points 1-6 by ticking the relevant boxes. If you are unable to confirm any of these points, please contact the BHA VAT/Sponsorship Desk for advice. Self-sponsorship does not comply with the conditions of The Scheme, therefore, if a self- sponsorship agreement is in place, an alternative agreement made with a third party must also be registered. HMRC define sponsorship as a "business relationship between a provider of funds, resources or services and an individual, event or organisation which offers in return rights and association that may be used for commercial advantage."  
**NB:** If you are a partnership registered as a business outside The Scheme, your business will also be included under this registration.
- Section 5:** This section is to be signed by the person listed in Section 1.
- Section 6:** Once the conditions of entry to the 'Racehorse Owners VAT Scheme' as detailed in Section 3 have been met, the D2 will be authorised by the BHA VAT/Sponsorship Desk at Weatherbys who will assign a declaration code. Without this authorisation the application is invalid and will not be accepted by HMRC.

**Note to existing VAT registrants wishing to extend their registration:** If you are already registered for VAT in the United Kingdom and intend to race horses under that VAT number, you do not need to complete a new VAT1 or VAT2 forms. In such circumstances, once authorised, only the completed D2 form should be forwarded to HM Revenue and Customs.

**VAT SUMMARIES:** The BHA and Weatherbys will arrange for future VAT summaries relating to your racing transactions to be supplied to you.

**DISCLAIMER:** In authorising this form, the BHA does so based on the information provided in this form and confirms only for HMRC's purposes that the applicant is registered as an Owner under the Rules and owns a horse covered by a sponsorship agreement. It is the applicant's responsibility to ensure they register with HMRC correctly and that they shouldn't be registering under different VAT rules (i.e. outside of The Scheme). Should the applicant be unsure about their submission to HMRC, they are advised to seek independent professional advice as required.

## FUTURE INSTRUCTIONS

**The BHA VAT/Sponsorship Desk at Weatherbys will authorise this declaration on receipt, and return it to you together with guidance on how you can apply to register to reclaim VAT online.**

If you have any queries on completing this form please contact  
BHA VAT/Sponsorship Desk on 01933 440077 or by e-mail to [bhavat@weatherbys.co.uk](mailto:bhavat@weatherbys.co.uk)

List of partners included in this VAT Registration:

	Name	Address	Postcode
1	.....	.....	.....
2	.....	.....	.....
3	.....	.....	.....
4	.....	.....	.....
5	.....	.....	.....
6	.....	.....	.....
7	.....	.....	.....
8	.....	.....	.....
9	.....	.....	.....
10	.....	.....	.....
11	.....	.....	.....
12	.....	.....	.....

## Syndicate Member Details

Please provide the following information for **ALL** members to avoid application delays with HMRC

Name (as given on legal documents)	Residential Address (If you have provided a copy of the completed D2 leave blank)	Date of Birth	National Insurance Number or Tax Identifier Number from country of origin	Self-assessment UTR number
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

If there are more than 10 members, member 11 onwards will need to fill out a VAT 2 form, enclosed in this pack



Registration number (if known)

Business name

Each partner should complete one of the sections below. Please write clearly in black ink and use capital letters. Provide the details for each partner.

**Full name**

**Address**  
  
  
  
Postcode

**Contact phone number**

**National Insurance number/Tax identifier in country of origin**

**Signature**

**Date** DD MM YYYY

**Full name**

**Address**  
  
  
  
Postcode

**Contact phone number**

**National Insurance number/Tax identifier in country of origin**

**Signature**

**Date** DD MM YYYY

**Full name**

**Address**  
  
  
  
Postcode

**Contact phone number**

**National Insurance number/Tax identifier in country of origin**

**Signature**

**Date** DD MM YYYY

**Full name**

**Address**  
  
  
  
Postcode

**Contact phone number**

**National Insurance number/Tax identifier in country of origin**

**Signature**

**Date** DD MM YYYY

# Details of each partner continued

Provide the details for each partner

## Business name

<b>Full name</b> <input type="text"/>
<b>Address</b> <input type="text"/> <input type="text"/> <input type="text"/> Postcode
<b>Contact phone number</b> <input type="text"/>
<b>National Insurance number/Tax identifier in country of origin</b> <input type="text"/>
<b>Signature</b> <input type="text"/>
<b>Date</b> DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

<b>Full name</b> <input type="text"/>
<b>Address</b> <input type="text"/> <input type="text"/> <input type="text"/> Postcode
<b>Contact phone number</b> <input type="text"/>
<b>National Insurance number/Tax identifier in country of origin</b> <input type="text"/>
<b>Signature</b> <input type="text"/>
<b>Date</b> DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

<b>Full name</b> <input type="text"/>
<b>Address</b> <input type="text"/> <input type="text"/> <input type="text"/> Postcode
<b>Contact phone number</b> <input type="text"/>
<b>National Insurance number/Tax identifier in country of origin</b> <input type="text"/>
<b>Signature</b> <input type="text"/>
<b>Date</b> DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

<b>Full name</b> <input type="text"/>
<b>Address</b> <input type="text"/> <input type="text"/> <input type="text"/> Postcode
<b>Contact phone number</b> <input type="text"/>
<b>National Insurance number/Tax identifier in country of origin</b> <input type="text"/>
<b>Signature</b> <input type="text"/>
<b>Date</b> DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

For HMRC use only
Date of receipt DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>



# SYNDICATE BANK ACCOUNT DETAILS



The bank account name MUST match the name of the racing syndicate. If the syndicate does not have a bank account, please provide the BHA account details.

Syndicate Bank/BHA Account Name

Account Number

Sort Code

There may be occasions where the syndicate return may result in a payment owing to HMRC. If you would like the payment to be taken automatically, please provide the account details below. Please note that the BHA Account would not be eligible for automatic debit payments.

Account Name

Account Number

Sort Code

Please e-mail this form to [vat@roa.co.uk](mailto:vat@roa.co.uk)



VAT SOLUTION

# Syndicate Bank Account Details

**Bank Account Name**  
**Account Number**  
**Sort Code**

**HORSE LIST - Please attach the horse purchase invoice(s) to your email**

	Horse Name*	% owned	Sponsor	Purchase Invoice Date
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

Please e-mail this form to [vat@roa.co.uk](mailto:vat@roa.co.uk)

# TERMS AND CONDITIONS OF ROA VAT SOLUTION

## 1. DEFINITIONS

**1.1.** Each of the following words or expressions in bold will have the same corresponding meaning every time that it is used:

**“Agreement”** means the agreement between you and us in respect of the Services, and this agreement is made up of the Particulars, the Charging Schedule, and these Terms (and any reference to the Agreement in these Terms refers to all of these documents together);

**“BHA”** means British Horseracing Authority Limited, a company incorporated and registered in England and Wales with company number 02813358;

**“Cooling-Off Period”** means a period of 14 calendar days starting on the day after you return your signed copy of the Agreement to us;

**“Data”** means the information that we require from you in order to provide the Services, including (but not limited to) [your name, address, bank details, NI, invoices relating to racehorse ownership that have been paid by you or on your behalf during the relevant VAT period, and (if applicable) the name of your syndicate or partnership and VAT registration number];

**“HMRC”** means Her Majesty’s Revenue and Customs;

**“Fees”** means the Fees payable by you to us for the Services, which are set out in the Charging Schedule or as notified by us to you under clause 4.2 below;

**“Member”** means a registered member of the ROA;

**“Particulars”** means page [2] of this Agreement;

**“Platform”** means the online platform operated by Xero in which either we (on your behalf) or you (if we have made the Platform available to you) enter the Data;

**“Services”** means the ROA VAT Solution described in the Particulars;

**“Terms”** means these terms and conditions;

**“VAT”** means Value Added Tax in line with the Value Added Tax Act 1994;

**“VAT Claim”** means a claim submitted to HMRC on your behalf pursuant to and in connection with the Services;

**“we”, “our”, “us”,** or the **“ROA”** refers to the Racehorse Owners Association Limited, a company incorporated and registered in England and Wales with company number 00398604 and whose registered office is at Forbury Road, Reading RG1 1SB;

**“Xero”** means Xero Limited, a company incorporated and registered in England and Wales with company number 04242347; and

**“you”** or **“your”** refers to the Member named in the Particulars.

## 2. OUR PROVISION OF VAT SOLUTION SERVICES

**2.1.** So that we can provide the Services to you, you authorise us to act on your behalf in all dealings and communications with HMRC, the BHA, and/or third-party suppliers (including Xero) in connection with any matter that enables us to provide or to continue to provide you with the Services or that relate to your VAT registration.

**2.2.** We will carry out the Services with reasonable care and skill and within a reasonable time (unless we have agreed with you in writing a specific time for the Services to be carried out).

**2.3.** Our provision of the Services might be affected by events beyond our reasonable control. If so, there might be a delay in our ability to complete VAT on your behalf as part of the Services, but in such circumstances we will endeavour to make reasonable efforts to limit the effect of any of those events and will keep you informed of the circumstances. We will endeavour to resume the Services as soon as possible once any such events have been resolved. Examples of events which might be beyond our reasonable control include (but are not limited to) unavailability of the Platform, a delay or failure in communication from HMRC, and a delay in receiving the Data from you.

**2.4.** You acknowledge that we are not

responsible for HMRC's decisions and cannot guarantee the successful reclaim of VAT on your behalf under or in connection with the Services.

### 3. YOUR RESPONSIBILITIES

**3.1.** So that we can provide the Services (including ensuring that we can make VAT Claims on your behalf within the timescales stated by HMRC), you promise that, by no later than 14 calendar days after the end of the relevant VAT period, you will provide to us all the relevant Data that we require for this purpose.

**3.2.** Even if you do not provide any particular Data to us within the timescales stated in clause 3.1 above, you authorise us to submit a VAT Claim on your behalf in connection with the Services notwithstanding our lack of certain Data in order to avoid HMRC levying any penalty or fine on you.

**3.3.** You promise that any and all Data that you provide to us is true, complete, and accurate and not in any way fraudulent, false, or misleading. You shall not use the Services to commit any offence under any applicable law consisting of being knowingly concerned in (or taking steps with a view to) the fraudulent evasion of tax or in the facilitation of the evasion of tax.

**3.4.** You remain personally responsible for verifying the accuracy of any information that you use from the Services for your own legal, tax, and compliance obligations.

**3.5.** If you cause us to suffer or incur any of the losses described in clause 6.1.2 below, then (provided that those losses were not caused by our own fault and to the fullest extent allowed under applicable laws) we may invoice you for an amount equal to those losses, and you will pay such invoice within 30 calendar days of receiving it.

**3.6.** If you enter Data yourself directly into the Platform or use the other Platform in any way, you agree to comply with Xero's terms and conditions concerning the use of its Platform, which are available at [www.xero.com/uk/about/legal/terms](http://www.xero.com/uk/about/legal/terms).

### 4. FEES AND PAYMENT

**4.1.** Unless we have agreed otherwise with you in writing, you must pay the Fees to us [on a quarterly basis] either:

**4.1.1.** by way of a credit or debit card payment within [30 calendar days] of our submission to you of an invoice in respect of those Fees (and any such payments must be authorised by the relevant card issuer); or

**4.1.2.** if you have indicated in the Particulars that you will pay the Fees by direct debit, via direct debit using the details that you provided to us when you entered into this Agreement.

**4.2.** We may change the Fees at any time. If we do this or increase any of our other charges payable by you to us under this Agreement, we will give you written notice of the change(s) at least 30 calendar days before they take effect. If you do not agree to the change(s), you may end the agreement by giving us at least 30 calendar days' written notice (see clause 8.1 below for details on how to do this), provided you give this notice to us before the changes take effect. Any increased Fees will not apply during your 30-day cancellation notice period.

**4.3.** If you have agreed to pay the Fees via direct debit, you have the right to cancel this payment method at any time by contacting your bank or building society and asking them to stop the payments. You should check the requirements directly with your bank or building society. If you do decide to cancel your direct debit, you must immediately let us know so that we can update our records, and we will then arrange to send invoices to you for the Fees instead.

**4.4.** If your direct debit fails or where you are more than 14 calendar days late in paying an invoice to us under this Agreement, then we may charge you an administration fee of £10 for each missed direct debit payment or late payment of an invoice in order to cover our costs of contacting you to collect payment.

**4.5.** If HMRC notifies us that it requires an additional payment from you in connection with the Services, then we will let you know in writing.

You promise to make any such payments directly to HMRC within 7 calendar days of your receipt of our notification to you under this clause 4.5. If you do not make any such payments in time, you may be required to pay interest on any such late payments to HMRC at a rate of interest stipulated by HMRC.

**4.6.** In respect of any late or missed payments, we may charge you interest on your debt if it remains unpaid after 14 days. Any such interest will be charged at a yearly rate of 4% above the Bank of England base rate.

## **5. YOUR PRIVACY AND PERSONAL INFORMATION**

**5.1.** Your privacy is important to us. Any personal information that you provide to us will be dealt with in line with our Privacy Policy available at [www.roa.co.uk/utilities/privacy-policy.html](http://www.roa.co.uk/utilities/privacy-policy.html), which explains what personal information we collect from you, how and why we collect, store, use and share such information, your rights in relation to your personal information and how to contact us and supervisory authorities if you have a query or complaint about the use of your personal information.

**5.2.** You acknowledge that we cannot provide the Services to you if you do not provide your explicit consent (or withdraw it after having given it to us) for us to share your personal information with Xero's US-based partners, as explained on page [3] of this Agreement. If you withdraw this explicit consent after having given it to us, then our Agreement with you will end immediately.

## **6. LIMIT ON OUR RESPONSIBILITY TO YOU**

**6.1.** Except for any legal responsibility that we cannot exclude under applicable laws (such as for fraud or for death or personal injury resulting from our negligence), we are (to the fullest extent allowed under applicable laws) not legally responsible for:

**6.1.1.** losses or damages that:

(a) were not foreseeable to you and us when this Agreement was formed (a loss

or damage is reasonably foreseeable if it is obvious that it will happen or if, when this Agreement was made, both we and you knew it might happen – for example, if we discussed it with you at the time);

(b) that were not caused by any breach on our part of this Agreement; or

(c) were caused by anything done or not done by Xero, HMRC, or any other third party (and you acknowledge that we are not responsible for the availability, operation, or functioning of the Platform);

**6.1.2.** losses or damages (including any fines or penalties) incurred by you because you provided us (or HMRC) with erroneous, false, fraudulent, misleading, incomplete, or inaccurate Data, or because a VAT Claim was submitted late to HMRC because (or partially because) you did not provide the relevant Data within the timescales stated in clause 3.1 above, or because you did not pay any sum due from you to HMRC by the relevant deadline, or for reasons outside our control;

**6.1.3.** business or non-consumer losses or damages (including, but not limited to, loss of profits, anticipated savings, wasted expenses, or any other purely financial losses), even if they were reasonably foreseeable; or

**6.1.4.** any decision taken by HMRC in respect of any VAT Claim submitted by us on your behalf or by you under or in connection with the Services, provided that the Data in relation to the VAT Claim in question submitted by us to HMRC did not differ from the Data you provided to us in connection with the Services.

**6.2.** If we provide you with direct access to the Platform, then, to the fullest extent allowed by applicable laws, we will not be responsible for any losses that you suffer as a result of your use of the Platform (including loss or corruption of or damage to software), and your use of the Platform shall be at your own risk.

## **7. ENDING THIS AGREEMENT**

**7.1.** Subject to clauses 7.2 and 7.4 below, you

have the right to cancel this Agreement within the Cooling-Off Period. To exercise this right to cancel, you must inform us before the cancellation period has expired of your decision to cancel this contract by a clear statement that you send to us (for example, by post or by email) to the contact details set out in clause 8.1 below. You may use the following model cancellation form to exercise this right to cancel (but it is not obligatory):

To: The Racehorse Owners Association Limited  
I hereby give notice that I cancel our agreement for the supply of the VAT solution services entered into [INSERT DATE].

Name: [INSERT YOUR NAME]

Address: [INSERT YOUR ADDRESS]

Signature: [SIGN IF YOU ARE SENDING BY POST]

Date: [INSERT DATE]

**7.2.** We will wait until the Cooling-Off Period is over before we start to carry out the Services, unless you have instructed us to carry out the services during the Cooling-Off Period and we have agreed in writing to do so.

**7.3.** If you ask us to carry out the Services during the Cooling-Off Period but still decide to cancel the Agreement before the Cooling-Off Period has expired, we will charge you for the Services that we have provided up to the point when you communicated to us your decision to cancel this Agreement.

**7.4.** At any time after the expiry of the Cooling-Off Period, either we or you can end the Agreement by giving at least [30 calendar days] written notice to the other party. See clause 8.1 below for details on how to give notice to us.

**7.5.** We may, by giving written notice to you, immediately end our Agreement with you (including suspending or restricting your use of the Platform) and cease providing the Services to you if:

**7.5.1.** you fail to make a payment of the Fees and such Fees remain unpaid 14 calendar days after the due date;

**7.5.2.** you breach any of these Terms (although for non-serious breaches we will first give you an opportunity to put things

right, which you will need to do within 7 calendar days); or

**7.5.3.** we reasonably suspect or believe that you have committed, or may be committing, any fraudulent, unlawful, or illegal activity against us or against any other person or organisation (including HMRC) in connection with or through our provision of the Services.

**7.6.** We may also end our Agreement with you immediately by giving written notice to you if you withdraw your explicit consent for us to share your personal information with Xero's US-based partners, as explained on page [3], or if we can no longer provide the Services as a result of any applicable law or regulation or any order, instruction, or request of HMRC, the Government, or any other competent administration, legal, or regulatory authority.

**7.7.** If this Agreement is ended for any reason, it will not affect our right to receive any Fees that you owe to us under this Agreement, and we will be entitled to keep any money held (including deposits and advance payments) to use it to pay any obligation or debt that you may owe under this Agreement.

## 8. MISCELLANEOUS

**8.1.** To serve notice on us under this Agreement, you can do so by post to Racehorse Owners Association, 12 Forbury Road, Reading, Berkshire RG1 1SB or by email to [vat@roa.co.uk](mailto:vat@roa.co.uk). If we need to serve notice on you in connection with this Agreement, we will use either your email address or postal address stated in the Particulars. If a letter is posted by you or by us in connection with this Agreement, it will be considered to have been delivered 2 working days after it was posted, unless it is issued by email, in which case it will be considered to have been delivered immediately unless the sender receives an automated message within 72 hours of sending the email that it was not successfully delivered to the recipient.

**8.2.** We will try to resolve any disputes with you quickly and efficiently. If you are unhappy with our provision of the Services or any other matter, please contact us soon as possible. If we

cannot resolve your dispute using our internal complaint-handling procedure, we will notify you in writing.

**8.3.** We may transfer our rights and obligations under this Agreement we have with you to another organisation. If this happens, we will tell you in writing and ensure that the transfer will not affect your rights under this Agreement.

**8.4.** The Agreement is between you and us only, and no one else has any rights under it. If a court finds part of these Terms unlawful, the rest will continue in force. Even if we delay in enforcing any of these Terms, we can still enforce them later.

**8.5.** The laws of England and Wales will apply to this Agreement. If you or we wish to take court proceedings, the English courts will have non-exclusive jurisdiction in relation to this Agreement.

**8.6.** Nothing in this Agreement is intended to affect your or our legal rights. If you require any advice on your legal rights, you can refer to [www.adviceguide.org.uk](http://www.adviceguide.org.uk).