



## APRIL 2019 NEWSLETTER

### FROM THE PRESIDENT'S DESK



Wow – the Winx phenomenon culminated a couple of weeks ago and wasn't it a great ride! Not only was the racing public in New South Wales swept up in the reality that they were witnessing greatness that would probably not be seen again in their lifetimes, but her fame went worldwide. A large part of the globalisation of Winx's popularity comes down to her owners, who were incredibly generous with sharing not only Winx, but their own time in communicating to the public. Hats off too, to Chris Waller and Hugh Bowman for completing a perfect team.

The Championships, which not only included top class Group racing, but also Country and Provincial Championships also served to highlight the current good health of racing in New South Wales.

The 'down side' of our industry is the danger that not only jockeys, but also trainers and ground staff are exposed to every day in the process of carrying out their professions. I am very pleased that NSW Racehorse Owners has invited Spinal Cord Injuries Australia to be our charity of choice for Racing's Night of Champions in August. They are currently supporting **Tye England** with rehabilitation and peer support and Tye has indicated that he fully endorses the relationship.

Please save the date for this year's Racing's Night of Champions, **15 August 2019**.

Our Autumn Carnival Luncheon on All Aged Stakes Day was well attended, especially considering the number of people away for the Easter Long Weekend. We had seven new members sign up on the day and everyone agreed it was a great way to enjoy a top class day's racing.

Our AGM is being held on **Tuesday 14 May**. If you would like to attend, please advise us by either emailing [owners@nswroa.com.au](mailto:owners@nswroa.com.au) or by phoning Jane on 0421 353 871 by **7 May 2019**.

### Ray McDowell



Tabcorp is a world-class diversified gambling entertainment group and top 50 ASX company with more than 5,000 employees. In December 2017 Tabcorp combined with Tatts Group.

Tabcorp now operates the iconic brands TAB, Sky Racing, Sky Sports Radio, Tatts, NSW Lotteries, Golden Casket, SA Lotteries and Keno – familiar names which ignite excitement in millions of Australians. Tabcorp also delivers leading gaming services and products through Tabcorp Gaming Solutions, MAX and Ebet.

Tabcorp's operations deliver hundreds of millions of dollars in returns to the community each year and is the biggest financial contributor to Australian racing.

Last year Tabcorp returned over **\$900 million** to Australian racing and proudly backs the industry and its people.



## SOCIAL EVENTS

Our Autumn Carnival Luncheon was held on All Aged Stakes Day and despite the Easter Long Weekend, attracted a healthy crowd. The local racing was top class, with two Group 1 events and five Group 3 races. It proved to be a hard day on the punt for most! The tipping competition, which was run by hard working NSWROA Board member Antony Surace, was well supported, with the first prize (70% of the prize pool) being over \$500. It was won by Laura Whiley, a first time attendee at our event. It wouldn't be surprising to see her front up next year in the hope of making it back to back wins!

ATC Committee member, Angela Belle McSweeney, who was firstly interviewed by NSWROA Board Member Shirley McGrath, judged the Jane Pitman Memorial Best Hat Trophy. It was won by long time NSWROA member, Judy Foley, who looked fabulous in a pale blue feather headpiece.

The Best Tie competition, was sponsored by Randwick menswear store Boston For Men who supplied a \$100 voucher as the prize. It was also judged by Ms McSweeney. The winner was Mr David Coleman.

Here are some photos from the day.

Our next event is on the last day of the racing season at Rosehill, when the NSW Racehorse Owners sponsors one of the day's races. Keep 27 July free!



*Ken Callander entertaining the room*



*Laura Whiley won the Tipping Competition - with Antony Surace*





*Judy Foley receiving the Jane Pitman Memorial Trophy for Best Hat from Angela Belle McSweeney*



*David Coleman receiving his prize for Best Tie from Angela Belle McSweeney*



*Some of our lovely guests*





*More of our lovely guests*



*Some eye catching headwear at this table!*

### Vale John McNair



*John McNair, Mustard and John's wife Sue*

Successful trainer John McNair passed away in early April following a short battle with cancer.

John was the trainer of Group I-winning sprinter Hay List, who had the misfortune of running into Black Caviar during his career. He finished runner-up to Black Caviar in Group 1 races four times, including in the T J Smith Stakes at Randwick.

John McNair was an owner-trainer in West Australia who made the big move to Somersby on the Central Coast of New South Wales, not only achieving Group 1 success at his new base, but also having his share of run-ins with the stewards.

He also trained the vintage sprinter Mustard, whose career spanned 10 years, racing 131 times for 10 wins and racing for the last time at Gosford in May 2010 as a 14-year-old. It was a testament to John's skill in keeping a horse happy and sound.

### Vale Trevor McKee



*Trevor McKee and Sunline*



New Zealand trainer Trevor McKee passed away at the age of 81 in early April.

While not Australian based, Trevor spent a lot of time in our country with his best horses, which included Sunline, Solveig, Royal Tiara, Moonshine and Super Fiesta.

Sunline, the winner of 13 Group One races, gave NSW racegoers plenty of thrills in taking out races such as the Flight Stakes, the Doncaster (twice), the Coolmore (twice) and the All Aged Stakes (twice).

Trevor retired from training in 2006 but continued to help his trainer son, Stephen until suffering a stroke last year.



## HISTORICALLY SPEAKING

### The Sydney Cup

By Graham Caves

*(NSWROA member and volunteer at the ATC Heritage Centre)*



We've recently seen the running of another Sydney Cup (won by imported stayer, Shraaoh), one of the Australian Turf Club's oldest and most revered races. It has been won by many outstanding racehorses and some champions as well. Numbered amongst its winners are Yattendon the first winner in 1866, The Barb, Carbine (twice), Wakeful, Trafalgar, Eurythmic, Carioca, Galilee, Kingston Town, Tie the Knot (twice) and Makybe Diva. There are many more top class stayers on the Honour Roll of the Sydney Cup.



In a believe-it-or-not situation, the ATC Heritage Collection contains that very first 18ct gold cup won by **Yattendon**. It was donated to the AJC in the 1930s and it is insured for a pretty penny. It is, to many, the greatest treasure in the collection (*pictured above left*).

Also in the collection is the 100th Sydney Cup of 1965 won by River Seine. He was a popular winner and a dour stayer who raced until he was a nine-year-old and had 127 starts. He won other cups such as the

Mooney Valley Cup, Sydney Turf Club Cup, Queen's Cup, Tattersall's Cup (Qld) and a Doomben Cup, and many other distance races. An image of this cup is *above right*.

To round off this article we show an image (*right*) of the cup of 1979 which was won by Double Century, and is also in the ATC Heritage collection.

Double Century was a three-year-old when he won the Cup and was a serious rival for the near-champion Dulcify. In fact he beat Dulcify in the AJC Derby five days before the Sydney Cup, only to lose the race in the steward's room.

Some of the Sydney Cup's most memorable victors were three-year-olds but they seldom attempt the race in the modern era.



## COUNTRY CHAMPIONSHIP FINAL



The \$500,000 Country Championship Final was held at Randwick on 6 April, the first day of The Championships. After **Noble Boy** qualifying through the last chance Wild Card, enduring a week of drama over his fitness and a pre-race plating scare, it finally all went to script for the favourite. Given a perfect passage by Hugh Bowman, who had ridden the gelding twice previously, Noble Boy had the Final in the bag soon after they straightened. If Queanbeyan trainer Todd Blowes had any concerns pre-race, they were dissipated when the four-year-old strode clear in the final 200m for a decisive victory. Taree trained Lucciola Belle, the winner of the Mid North Coast Qualifier, finished a game second while Albury-trained

Bennelong Dancer, who won the Southern Districts Qualifier on her home track, improved on her fourth placing in 2018 to run third.

## PROVINCIAL CHAMPIONSHIP FINAL

It wasn't an easy path to the Provincial Championships Final for **Bobbing**, but he made up for it on the spacious Randwick track.

The five-year-old was given a well judged ride from Koby Jennings as he flew down the centre of the track from near the tail of the field. It was both Jennings' biggest win to-date and also for trainer Bernie Kelly. Bobbing relegated Kim Waugh to the runner-up stall for the second successive year as Spring Charlie filled second place, while Kris Lees' galloper Chalmers arrived in time for third.

Congratulations to part owner and NSWROA member **Judy Foley** on a thrilling result!



## FINANCIAL MATTERS

by Paul Carrazzo

*Carrazzo Consulting*

### HORSE LOSS COMPANIES' STOCKS IMPROVE

The business of horse breeding and/or racing is inherently high risk, unforgiving and not surprisingly when it goes wrong, it can go very wrong.

Over the years this has led to many companies incurring significant tax losses when running a commercial horse activity, losses that, due to strict company loss rules, could only be used (in limited circumstances mind you) by the original company owner(s).

In a positive and welcome development, the attraction of these loss companies has notably improved due to a revision of company loss rules, flagged as long ago as 2016, finally becoming law on 1 March 2019. When used legitimately, these new rules offer a realistic financial benefit for both original loss company owners and new industry participants who buy the majority of a loss company and do future trading via this company.

The new rules I refer to are called the '**Similar Business Test**' rules, these rules making it a little easier for new loss company owners to use these tax losses to limit the tax payable on their own horse activity. In the case of the original loss company owner(s), their loss company could potentially be that little bit more valuable.

This article will step through these new rules and how they can legitimately be used to your advantage.

#### **Overview of company loss rules**

The company loss rules are designed to enable companies to carry forward their tax losses and use them to reduce or eliminate tax in a future year, subject to satisfying certain rules designed to stop the 'trafficking' in these losses.

The foremost rule to pass is known as the '**Continuity of Ownership**' test (COT). This rule is met where, generally, the **same persons** owned **more than 50%** of the company shares at all times from the start of the loss year to the end of the tax year in which the loss is to be deducted. This COT is failed, and company tax losses are lost, for instance, where the majority shareholder of the loss company sells its shares to a third party.

As noted above, this COT test is often failed, and valuable tax losses lost, when a substantial change in company ownership occurs. If this test is failed, the fall-back position is the '**Same Business Test**'. Unfortunately, the same business test was (and continues to be), notoriously difficult to pass. This is primarily because its application often discourages new activities occurring after a change in majority ownership, despite the fact that such activities may assist in improving the viability and profitability of the company business.

#### **Easier 'Similar Business Test' now law**

Acknowledging how hard it is for a loss company to pass the strict 'Same Business Test', the 'Similar Business Test' was made law by the Government on 1 March 2019 and applies retrospectively to tax years starting **on or after 1 July 2015**. The revised 'Similar Business Test' and the new opportunities it presents are discussed below.

To give some context to the benefits of the 'Similar Business Test', a discussion is needed as to what the original same business test comprises of. Generally, a company will meet the same business test if it able to show that, throughout the 'same business test period' the company carried on the same business as it did immediately before the claiming of the losses.

To demonstrate how hard it is to meet the same business test, a company that still carried on the same overall business will still fail the same business test if it derived income from:

- A **business of a kind** the company did not carry on before the claiming of the losses; or



- A **transaction of a kind** that it had not entered into in the course of its business operations before the claiming of the losses.

The new 'Similar Business Test' is comparable to the same business test but without the negatives such as the 'new business test' and 'new transaction test' noted above.

### ***When does the 'similar business test' apply?***

This new test applies in relation to tax losses incurred in a tax year starting **on or after 1 July 2015**. Thus, if you buy the majority of a loss company and it has losses incurred pre-1 July 2015, the deductibility of those losses is assessed under the old same business test.

### ***Passing the new 'Similar Business Test'***

As with the same business test, the focus of the similar business test is on the **identity of the business** as well as the continuity of the business activities and the use of the assets to generate income. In this context, 'similar' does not mean similar 'kind' or 'type' of business.

There are **four factors** to determine whether a current business is 'similar' to its former business, being:

- **Factor 1** – The extent to which the **same assets** are used to generate income. These assets include physical assets, as well as intangible assets, such as goodwill, trade names and other intellectual property rights.

The ATO states that where the assets of the business are being used to the same extent to generate income, albeit that they may be producing a different result or effect due to innovative changes, this factor would indicate the business remains **similar** to that previously carried on.

- **Factor 2** – The extent to which the **activities and operations** from which the company's current business generated income. If a company carries on income-generating activities and operations that were previously being undertaken, but in a different or more efficient way due to innovative improvements, this would indicate that the business **remains similar** to that previously carried on.

- **Factor 3** – The third factor is the **identity** of the company's current business and the **identity** of its former business. Where new activities have not resulted in the identity of the business changing, then this factor would indicate the business remains relevantly similar to that previously carried on.

- **Factor 4 – Development** of the former business. This factor looks at the extent to which any **changes** to the company's former business **result from** the development or commercialisation of assets, products, processes, services or marketing or organisational methods of the former business.

It follows from the above, that there must be something in the activities or operations of the former business that make the change a **natural organic development** of the former business.

### **Example – Applying the 'similar business test' to a mixed horse business**

ACME Horses Pty Ltd owns a breeding property and, **from 1 July 2015**, has operated its breeding and racing business in WA.

ACME had previously carried on a business of commercial breeding, related racing activities and agistment for external parties, though racing is limited to horses it had bred that were not sold for commercial reasons.

The majority shareholder sells his shares to an unrelated party due to recurring losses and the recent downturn in the commercial breeding market. Tax losses available at the time of this share sale are in excess of \$500,000.

After the majority change in ownership, the new shareholder fails the COT test and thus can only claim the tax losses available from 1 July 2015 if his activities meet the new 'similar business test'.

Since the ownership change the business model of ACME has changed whereas it now does less racing, breeds with higher quality stock, now acquires stallion shares and does sales preparation in addition to its agistment activities.

The company still trades under the name ACME horses Pty Ltd and uses the same property, employees and website.

The sales preparation income is insignificant compared to its breeding income, though new plant was acquired to pursue this new activity.

### **Will ACME satisfy the new 'similar business test'?**

In short, I would argue **yes**. In the circumstances, I believe ACME will pass the 'similar business test' because:

- Though the company acquired **new plant and equipment** for its new sales preparation activity, the income generated from this activity is insignificant compared to the income generated from breeding assets, such that there is very little change to which the company used its assets compared with currently (**Factor 1**);
- Similarly, the company continues to generate most of its income from its **core activities** and **operations**, i.e. breeding activities, thus there is very little change to the activities and operations that generate income (**Factor 2**);
- The acquisition of new plant and equipment for sales preparation and acquiring stallion shares is a result of the company **evolving**. The new service is very common to a horse property with this type of infrastructure and many commercial breeders expand their activities to acquire stallion shares to try and reduce stallion fees paid going forward (**Factor 4**);
  - The strong **brand name/goodwill** of the company is a key asset and it still trades under this name and, furthermore, uses the same property, employees and website after majority change of company ownership (**Factor 1**); and
  - The new plant and equipment and stallion shares provide insignificant income compared to breeding stock sales and thus the **overall identity** of the ACME business remains sufficiently similar (**Factor 3**).

Please don't hesitate to contact the writer if you wish for me to clarify or expand on any of the matters raised in this article.

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#### **DISCLAIMER**

*Any reader intending to apply the information in this article to practical circumstances should independently verify their interpretation and the information's applicability to their circumstances with an accountant or adviser specialising in this area.*



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## BOBS & BOBS EXTRA UPDATE



By Mark Brassel

*(photo: Bradley Photographers)*



### **Outstanding Young Galloper Fasika Has Stormed to the Top of the BOBS Leaderboard After Claiming a Stakes Race at Just Her Third Start**

So You Think filly Fasika quickly stepped up from midweek grade to Stakes level when successful in the \$150,000 Listed South Pacific Classic (1400m) at Royal Randwick during Day 2 of The Championships.

Ridden by Corey Brown, the three-year-old staved off challenge after challenge to score by a short head from the desperately unlucky Queensland visitor, Millard Reaction.

Fasika has now earned connections \$45,000 in BOBS bonuses from her three victories in just as many starts.

“She’s got acceleration and that’s actually quite rare,” Pride said.

“You see horses that can gallop well enough, but it’s hard to find one that can really sprint off the mark and that wins you races.”

Prepared by Joe Pride, Fasika skirted around the field just before straightening and put paid to her rivals in the blink of an eye, cruising to a two-length win.

Pride said afterwards he may look further down the track at Spring races with the filly.

On the same day, Lady of Kos and Got Your Six both had little trouble landing BOBS bonuses at Newcastle.

Got Your Six was highly impressive in leading all the way to score by just under three lengths for the Gai Waterhouse/Adrian Bott training partnership.

## BOBS LEADERBOARD

Horse	Sire	BOBS Bonus	Wins
FASIKA	So You Think (NZ)	\$45,000	3
MILITARY ZONE	Epaulette	\$45,000	2
ROYAL CELEBRATION	Excelebration (Ire)	\$45,000	2
SYLVIA'S MOTHER	Snitzel	\$45,000	4
TIME TO REIGN	Time for War	\$45,000	2
ZALATTE (NZ)	Medaglia d'Oro (USA)	\$45,000	3
BALLER	High Chaparral (IRE)	\$39,375	3
HANDLE THE TRUTH	Star Witness	\$39,375	4
DIPLOMATICO	Snitzel	\$33,750	2
LJUNGBERG	I Am Invincible	\$33,750	2
NAPOLEON SOLO	Uncle Mo (USA)	\$33,750	2
PROPHET'S THUMB	I Am Invincible	\$33,750	3
QUACKERJACK	Not a Single Doubt	\$33,750	2
ROHERYN	Lonhro	\$33,750	2
SURE KNEE	Snitzel	\$33,750	3
TELL ME	Choisir	\$33,750	3
TENLEY	Medaglia d'Oro (USA)	\$33,750	2
WAGNER	Bernardini (USA)	\$33,750	3



## MEMBERS' BLACK TYPE HONOUR ROLL

Below is a list of all black type races won by our members from 1st August 2018 up to 30 March 2019.  
Additions to the Honour Roll in March are shown in **Underline**.

### NSWROA Members Black Type Honour Roll

G1	ATC Winx Stakes	Winx	P & Mrs P Tighe, Mrs D Kepitis
G1	ATC George Main Stakes	Winx	P & Mrs P Tighe, Mrs D Kepitis
G1	VRC Makybe Diva Stakes	Grunt (NZ)	R Legh
G1	ATC Epsom Handicap	Hartnell (GB)	Godolphin
G1	VRC Turnbull Stakes	Winx	P & Mrs P Tighe, Mrs D Kepitis
G1	MVRC W S Cox Plate	Winx	P & Mrs P Tighe, Mrs D Kepitis
G1	VRC Cantala Stakes	Best of Days (GB)	Godolphin
G1	MRC Blue Diamond Stakes	Lyre	Godolphin
G1	MRC Futurity Stakes	Alizee	Godolphin
<b>G1</b>	<b><u>ATC Chipping Norton Stakes</u></b>	<b><u>Winx</u></b>	<b><u>P &amp; Mrs P Tighe, Mrs D Kepitis</u></b>
<b>G1</b>	<b><u>ATC Golden Slipper Stakes</u></b>	<b><u>Kiamichi</u></b>	<b><u>Godolphin</u></b>
<b>G1</b>	<b><u>ATC George Ryder Stakes</u></b>	<b><u>Winx</u></b>	<b><u>P &amp; Mrs P Tighe, Mrs D Kepitis</u></b>
<b>G1</b>	<b><u>ATC Ranvet Stakes</u></b>	<b><u>Avilius (GB)</u></b>	<b><u>Godolphin</u></b>
<b>G1</b>	<b><u>ATC Tancred Stakes</u></b>	<b><u>Avilius (GB)</u></b>	<b><u>Godolphin</u></b>
G2	ATC Silver Shadow Stakes	Fiesta	D Henderson
G2	ATC Chelmsford Stakes	Unforgotten	P & Mrs P Tighe
G2	ATC Theo Marks Stakes	Home of the Brave (IRE)	Godolphin
G2	ATC The Shorts	Ball of Muscle	N B Couper
G2	VRC Danehill Stakes	Encryption	Godolphin
G2	ATC Shannon Stakes	Noire	D & Mrs M McLeish
G2	ATC Golden Pendant	Shumookh	Emirates Park
G2	ATC Hill Stakes	Ace High	J Cordina
G2	ATC Roman Consul Stakes	Sesar	J & Mrs A McDonnell
G2	MRC Schillaci Stakes	Ball of Muscle	N B Couper
G2	MRC Tristarc Stakes	Shumookh	Emirates Park
G2	MVRC Moonee Valley Gold Cup	Ventura Storm (IRE)	R Legh
G2	VRC Linlithgow Stakes	Osborne Bulls	Godolphin
G2	MRC Sandown Guineas	Ringerdingding	W & Mrs R Mula, K Maloney
G2	ATC The Villiers	Sky Boy	Think Big Stud
G2	ATC Expressway Stakes	Alizee	Godolphin
G2	ATC Breeders' Classic	Champagne Cuddles	Ramsey Pastoral Co (S & T Ramsey)
G2	ATC Apollo Stakes	Winx	P & Mrs P Tighe, Mrs D Kepitis G Bachell, Grant Bloodstock, Whitby Bloodstock
G2	ATC Silver Slipper Stakes	Time to Reign	Bloodstock
G2	MRC Caulfield Autumn Classic	Global Exchange	China Horse Club Racing
G2	MRC Peter Young Stakes	Avilius	Godolphin
G2	ATC Skyline Stakes	Microphone	Godolphin
G2	ATC Challenge Stakes	Ball of Muscle	N B Couper
<b>G2</b>	<b><u>MVRC Alister Clark Stakes</u></b>	<b><u>Global Exchange</u></b>	<b><u>China Horse Club Racing</u></b>
<b>G2</b>	<b><u>ATC Skyline Stakes</u></b>	<b><u>Microphone</u></b>	<b><u>Godolphin</u></b>
<b>G2</b>	<b><u>ATC Challenge Stakes</u></b>	<b><u>Ball of Muscle</u></b>	<b><u>Mr N B Couper</u></b>
<b>G2</b>	<b><u>ATC Reisling Stakes</u></b>	<b><u>Tenley</u></b>	<b><u>Godolphin</u></b>
<b>G2</b>	<b><u>VRC Sires' Produce Stakes</u></b>	<b><u>La Tene</u></b>	<b><u>Godolphin</u></b>
G3	VRC Aurie's Star Handicap	Voodoo Lad	K Maloney
G3	ATC Show County Quality	Le Romain	A Carusi
G3	SAJC Spring Stakes	Dollar for Dollar	R Legh
G3	MRC The Heath 1100	Ball of Muscle	N B Couper

G3	ATC Concorde Stakes	Redzel	J N Allen
G3	NJC Spring Stakes	Aramayo	Godolphin
G3	NJC Newcastle Gold Cup	Carzoff (FR)	N & Mrs A Vass, D & Mrs K Ackery
G3	ATC Kingston Town Stakes	Avilius (GB)	Godolphin
G3	MRC How Now Stakes	Winter Bride	K Maloney
G3	ATC Colin Stephen Quality	Miss Admiration	K Maloney
G3	VRC The Bart Cummings	Avilius (GB)	Godolphin
G3	MRC Northwood Plume Stakes	Winter Bride	K Maloney
G3	MRC Coongy Cup	Best of Days (GB)	Godolphin
G3	ATC The Nivison	Resin	Godolphin
G3	VRC Carbine Club Stakes	Ranier	Godolphin
G3	VRC Ottawa Stakes	Bella Rosa	K Maloney
G3	VRC Maybe Mahal Stakes	Cool Passion	J & Mrs A McDonnell, Ms J Henning, D Balian
G3	MRC Eclipse Stakes	Tally	Godolphin
G3	MRC Kevin Heffernan Stakes	Cool Passion	J & Mrs A McDonnell, Ms J Henning, D Balian
G3	Gosford Belle of the Turf Stakes	Sexy Eyes	P & Mrs P Tighe
G3	BRC BT McLachlan Stakes	Sun City	Mrs A McDonnell, Mr J S McDonnell
G3	ATC Widden Stakes	Amercement	Godolphin
G3	ATC Canonbury Stakes	McLaren	China Horse Club Racing
G3	MRC Manfred Stakes	Tin Hat	Godolphin
G3	MRC Carlyon Cup	Avilius (GB)	Godolphin
G3	ATC Southern Cross Stakes	Eckstein	A M Cardy
<b>G3</b>	<b><u>CTC Black Opal Stakes</u></b>	<b><u>Pin Sec</u></b>	<b><u>Godolphin</u></b>
<b>G3</b>	<b><u>ITC Keith F Nolan Classic</u></b>	<b><u>Pohutukawa</u></b>	<b><u>Godolphin</u></b>
<b>G3</b>	<b><u>ATC Sky High Stakes</u></b>	<b><u>Red Cardinal</u></b>	<b><u>A Mitevski</u></b>
<b>G3</b>	<b><u>ATC Pago Pago Stakes</u></b>	<b><u>Cosmic Force</u></b>	<b><u>China Horse Club Racing</u></b>
<b>G3</b>	<b><u>ATC Magic Night Stakes</u></b>	<b><u>Kiamichi</u></b>	<b><u>Godolphin</u></b>
<b>G3</b>	<b><u>VRC Thoroughbred Breeders Stakes</u></b>	<b><u>Flit</u></b>	<b><u>Godolphin</u></b>
<b>G3</b>	<b><u>ATC Doncaster Prelude</u></b>	<b><u>Mister Sea Wolf</u></b>	<b><u>Magic Bloodstock</u></b>
LR	ATC The Rosebud	Sandbar	N & Mrs A Vass
LR	MRC Regal Roller Stakes	Osborne Bulls	Godolphin
LR	HRC Rowley Mile	Mister Sea Wolf (Ire)	P & Mrs P Tighe
LR	MVRC Mitchell McKenzie Stakes	Brutal (NZ)	R Legh
LR	ATC Premier's Cup	Avilius (GB)	Godolphin
LR	WRC Mona Lisa Stakes	Savatiano	Godolphin
LR	WRC Wyong Gold Cup	Carzoff (FR)	N & Mrs A Vass, D & Mrs K Ackery
LR	SAJC Morphettville Guineas	Fiera Vista	J Camilleri
LR	VRC Exford Plate	Brutal (NZ)	R Legh
LR	VRC Testa Rossa Stakes	Trekking	Godolphin
LR	VRC Poseidon Stakes	Wild Planet	R Legh
LR	VRC Paris Lane Stakes	Eckstein	A M Cardy
LR	MRC Gothic Stakes	Ranier	Godolphin
LR	ATC City Tattersalls Cup	Exoteric (GB)	K Pryke, P & Mrs P Tighe, D & Mrs K Ackery
LR	VRC Jim Beam Stakes	Pohutukawa	Godolphin
LR	VRC Springtime Stakes	Ringerdingding	W & Mrs R Mula, K Maloney
LR	Tatts Qld Legacy Classic	Stella Victoria	W & Mrs R Mula
LR	BRC Nudgee Quality	Manicure	Godolphin
LR	VRC Bagot Hcp	Etymology	Godolphin
LR	ATC Australia Day Cup	Etymology	Godolphin
LR	TRC Tasmanian Derby	Cossetot	Godolphin
LR	ATC Lonhro Plate	Bivouac	Godolphin
LR	TRC Strutt Stakes	Rock Dove	Godolphin
LR	MVRC Moonee Valley Night Cup	Vengeur Masque (ire)	R & C Legh Racing
LR	VRC Talindert Stakes	Microphone	Godolphin



LR	ATC Parramatta Cup	Red Cardinal (Ire)	T Mitevski
RL	MVRC Inglis Banner	Espaaniyah	Emirates Park
RL	Magic Millions 2yo Classic	Exhilarates	Godolphin

## **BITS AND PIECES**



### **Do You Have an Email Address?**

As one of a small number of our members who receives our monthly newsletter by post rather than email, you are missing out on additional information contained in the online version. You are also missing out on other industry bulletins which are received and sent out at short notice (and would be out of date by the time they were received in the post).

If you have an email address and would like to switch from postal to emailed newsletters, please contact Jane at [owners@nswroa.com.au](mailto:owners@nswroa.com.au).



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