Responses to supplementary questions

Dear Committee,

Racing NSW Chief Executive, Mr Peter V'landys AM, and Chief Operating Officer, Mr Graeme Hinton, acknowledge receipt of the supplementary questions (1)-(32).

At the outset, it is noted that the majority, if not all, of the questions are outside the Terms of Reference of the Select Committee into the Proposal to develop Rosehill Racecourse, which are set out below:

- 1. That a select committee be established to inquire into and report on the proposal to develop Rosehill Racecourse, and in particular:
 - (a) the unsolicited proposal process including associated probity measures
 - (b) the involvement of the Government prior to the unsolicited proposal being made
 - (c) the role of the proposal in meeting housing targets
 - (d) impacts on the cost and delivery of the Sydney Metro
 - (e) potential impacts on parkland in Western Sydney
 - (f) impacts on the racing industry in New South Wales
 - (g) the impact on animal welfare and any integrity concerns associated with the proposal which relate to animal welfare, and
 - (h) any other related matters.

In relation to (g), the animal welfare component of the Terms of Reference is specifically on how the proposal to develop Rosehill Racecourse would impact animal welfare. The supplementary questions concerning animal welfare do not appear to have any relevance to that topic or otherwise fall within the Terms of Reference. However, Mr V'landys and Mr Hinton have chosen to respond to those questions, in the interests of addressing concerns that are apparently held, and to counter the significant misinformation raised on this topic.

The same problem affects the remainder of the supplementary questions, none of which relate to the proposal to develop Rosehill Racecourse. Although an objection could be taken to all of those questions, in the interests of assisting the Select Committee bringing its investigation to a conclusion Mr V'landys and Mr Hinton have chosen to respond to those questions, to the extent that it is practically possible.

- (1) According to Racing NSW's Annual Report, approximately \$3.8 million from the Equine Welfare Fund was spent in 2023, and \$4.1 million was spent in 2022.
 - (a) Can you provide a detailed breakdown of this spending for both 2022 and 2023?

Response

At the outset, the details of expenditure in Racing NSW's Annual Report on Equine Welfare are \$ 3,943,281 in 2023 and \$4,314,033 in 2022, not \$3.8 million and \$4.1 million as stated in the question. The detailed breakdown of the spending for FY21/22

and FY22/23 is set out below:

Equine Welfare Fund outgoings	2022/2023	2021/2022
Administration Overheads (internet, phones, stationary expense)	12,481	15,488
Asset Investment – Annual Depreciation	391,873	392,794
Equine Welfare - Property Overheads (maintenance, rates, rubbish removal)	190,687	171,371
Horse Feed *	789,619	917,814
Horse Care (vet supplies, farriers, dentists, consumables)	298,400	343,652
Motor Vehicle, Truck and Fuel Costs including floating of horses	139,580	118,012
Retraining Costs – Third Party	269,640	253,200
Staffing Costs	1,851,001	2,101,702
Total	3,943,281	4,314,033

^{*} Racing NSW has procured two lucerne farms which provide hay to the horses in the welfare properties. These farms were procured by Racing NSW to ensure that the welfare properties have reliable and low-cost feed at all times and accordingly, the cost of horse feed has reduced from 2022 to 2023 as these properties became fully operational. The costs to procure these lucerne farms were funded by Racing NSW's reserves (separate from any welfare funds).

(b) Can you also provide a balance sheet showing how the Fund was spent in both 2022 and 2023?

Response

The breakdown of the spending for FY21/22 and FY22/23 is set out above in answer to question 1(a).

However, as equine welfare is so important, Racing NSW put aside an additional \$20 million from its own revenues so as to ensure that there is sufficient money to cover expenses if the deduction from prizemoney is not sufficient.

In this respect, the table below sets out the details of the years in which the deduction from prizemoney wasn't sufficient so Racing NSW provided funds from its other revenues to cover the expenditure.

Deduction from prizemoney
Expenditure
Shortfall

ACTUAL Y/E 30/06/22 \$	ACTUAL Y/E 30/06/21 \$	ACTUAL Y/E 30/06/20 \$	ACTUAL Y/E 30/06/19 \$
1%	1%	1%	1%
2,931,906	2,677,778	2,617,219	2,495,545
4,314,034	3,631,323	3,436,362	2,671,531
(1,382,127)	(953,545)	(819,143)	(175,986)

- (2) How many horses have been bred for racing in the past 5 years that were never used for racing?
 - (a) What happens to these horses?
 - (b) Is there any tracking or data available that shows the fate of each of these animals?
 - (c) Can you provide any details you have about the number, fate and any other details about the horses that are bred into but not used for racing?

Response

These statistics are held by and to be obtained from Racing Australia.

However, it should be noted that Racing NSW Equine Welfare Program and its Equine Welfare Rules (particularly Local Rule 114) extends to horses that were bred for racing but never raced. In this respect, the obligations in LR114 apply when a decision is made to retire a horse or not to commence racing a horse, at which time the owners of the horse are required to find a home for that horse which meets Racing NSW's minimum standards, which includes breeding, equestrian, working, pleasure or companion horse. If the owners are unable to find a home for that horse, then the remaining options for them are an official retirement or retraining program (either operated by Racing NSW or approved by Racing NSW) or any other option that ensures the ongoing welfare of the horse that is approved by Racing NSW in writing. Most importantly, the horse is not to be directly or indirectly sent to an abattoir or knackery or similarly disposed of and is not to be sold or gifted at a livestock auction that is not approved by Racing NSW.

The overwhelming majority of horses are rehomed by owners in compliance with their obligations under Local Rule 114. The owners are then required to lodge a form with Racing Australia which includes details of where the horse has been rehomed. Racing NSW's dedicated Traceability Officers then review and interpret the rehoming information to confirm correct ownership and location details. The information is also reviewed by Racing NSW Officials such as Stewards, Investigators and Veterinarians to conduct physical inspections of rehomed horses.

These inspections assess the health and welfare of the horse and ensure the environment meets the minimum standards and guidelines set by Racing NSW. To this end, Racing NSW has conducted over 3,762 physical inspections since the program's inception, together with desk top audits of different horse populations that have been historically retired. No other racing jurisdiction goes to these lengths to monitor and ensure the ongoing welfare of rehomed horses.

In the limited circumstances where horses cannot be successfully rehomed by their owners, Racing NSW's rehoming program provides support such as assisting them with information for Racing NSW approved livestock auctions (with a minimum reserve being set). If the horse is still unable to be rehomed, then it can be accepted into one of Racing NSW's properties where efforts will be made to retrain and rehome that horse. Horses who are not successfully retrained and rehomed are able to be transferred to one of Racing NSW's welfare properties where it will reside for the rest of its life. Accordingly, Racing NSW's welfare properties essentially act as a safety net once owners have exhausted all other rehoming options and used all reasonable endeavours in doing so.

The totality of the rehoming program includes Racing NSW staff ensuring that horses are successfully rehomed, irrespective of entering a Racing NSW retraining program at one of its welfare farms.

- (3) Please advise the total number of horses retired from the NSW racing industry in:
 - (a) 2020
 - (b) 2021
 - (c) 2022
 - (d) 2023
 - (e) 2024

Response

The number of horses that retired from the NSW Racing Industry (including both horses that have raced and horses where a decision is made not to race them) are set out below:

Financial Year	Retired from NSW Racing Industry (including both horses that have raced and horses where a decision is made not to race them)
2019/2020	2,796
2020/2021	2,674
2021/2022	2,342
2022/2023	2,186
2023/2024	2,328
Total	12,326

(4) How many staff are currently employed in Racing NSW's rehoming program? Please provide the total number of staff, their position titles, and where they are located.

Response

There are currently 30 staff that work in Racing NSW's rehoming program. In particular, there are five veterinarians and six investigators who inspect the health and welfare of the rehomed horses. As noted above, there have been 3,762 physical inspections since the inception of the program throughout all of NSW.

- (5) Please provide a list of all horses that have come into the care of Racing NSW's rehoming program each year for the past five years, including:
 - (a) the name of each horse
 - (b) the date the horse entered the care of Racing NSW
 - (c) the properties the horse is, or was, housed on
 - (d) the fate of the horse, including whether the horse has been rehomed by Racing NSW, remains in the care of Racing NSW, has died or has been

euthanised (and if so, why the horse has been euthanised).

Response

As set out in the response to question 2, Racing NSW's rehoming program includes horses that are rehomed by owners in accordance with their obligations under Local Rule 114, which then come under the care of Racing NSW's rehoming program by virtue of the ongoing welfare checks conducted by Racing NSW's Equine Welfare Team. The majority of the staffing costs of Racing NSW's Equine Welfare Team relate to the ongoing monitoring and traceability of horses rehomed by owners.

Further, as set out in the response to question 3, there have been 12,326 horses rehomed in the last five financial years and these horses have come under the care of Racing NSW's rehoming program. Accordingly, due to the size and extensive functions of the rehoming program in supporting horses onto their careers after retirement, irrespective of whether they have entered a Racing NSW welfare property, it is simply not practical to provide the requested details in respect of each of those 12,326 horses.

(6) Please advise the total number of surrendered horses Racing NSW took in during:

- (a) 2020
- (b) 2021
- (c) 2022
- (d) 2023
- (e) 2024

Response

As set out in the responses above, Racing NSW's rehoming program includes all horses that are rehomed in NSW, the overwhelming majority of which are rehomed by owners in accordance with their obligations under Local Rule 114. Those horses then come under the care of Racing NSW's rehoming program and subject to the ongoing welfare checks conducted by Racing NSW's Equine Welfare Team.

The number of horses that have been surrendered to Racing NSW due to owners being unable to rehome them are set out below. As stated above, the option to surrender a horse to Racing NSW only becomes available after owners have exhausted all efforts and used all reasonable endeavours in doing so, at which time it becomes a safety net to ensure the health and welfare of the horse and prevent the horse from being directly or indirectly sent to an abattoir, knackery or similarly disposed of.

Financial year	Horses surrendered to Racing NSW
2020/2021	113
2021/2022	80
2022/2023	74
2023/2024	81

(7) How many requests to surrender horses has Racing NSW received each year for the past 5 years?

Response

As set out in the responses above, Racing NSW's rehoming program includes all horses that are rehomed in NSW, the overwhelming majority of which are rehomed by owners in accordance with their obligations under Local Rule 114. Those horses then come under the care of Racing NSW's rehoming program and subject to the ongoing welfare checks conducted by Racing NSW's Equine Welfare Team.

The number of surrender applications received by Racing NSW from owners that have exhausted all other options to rehome the horses are set out below.

Financial year	Surrender Applications Received by Racing NSW
2020/2021	141
2021/2022	125
2022/2023	92
2023/2024	111

(a) How many horses was Racing NSW able to take in each year in the last 5 years?

Response

Racing NSW has been able to take in all horses that met the Racing NSW surrender criteria. Racing NSW has never refused to accept a horse due to capacity, or any other reason outside of the criteria. Accordingly, the number of horses that have been surrendered to Racing NSW are due to owners being unable to rehome them. These figures are set out below.

Financial year	Horses Surrendered to Racing NSW
2020/2021	113
2021/2022	80
2022/2023	74
2023/2024	81

(b) Of the horses Racing NSW was unable to take in, are you aware of their fate? If yes, please provide details. If no, why is this not tracked?

Response

As stated above, Racing NSW has taken in all horses that meet the surrender criteria. In respect of horses that do not meet the surrender criteria, Racing NSW maintains its own traceability register which includes those horses and monitors the efforts of the owners to rehome those horses.

(8) How many surrendered horses taken in by Racing NSW in the last 5 years have been rehomed?

Response

As set out in the responses above, Racing NSW's rehoming program includes all horses that are rehomed in NSW, the overwhelming majority of which are rehomed by owners

in accordance with their obligations under Local Rule 114. Those horses then come under the care of Racing NSW's rehoming program and subject to the ongoing welfare checks conducted by Racing NSW's Equine Welfare Team.

The number of horses that have been surrendered to Racing NSW because the owners have not been able to rehome them is set out below. As stated above, the option to surrender a horse to Racing NSW only becomes available after owners have exhausted all efforts. As such, the horses that are surrendered to Racing NSW constitute the most difficult portion of the thoroughbred population to rehome, with this option essentially acting as a safety net for those horses.

Of these, the number of horses that have then been rehomed by Racing NSW are set out below.

Financial year Horses rehomed by Racing N			
2020/2021	116		
2021/2022	135		
2022/2023	60		
2023/2024	69		

(a) What is the process of rehabilitating and rehoming these surrendered horses – please provide details.

Response

Team Thoroughbred NSW is Racing NSW's direct retraining and rehoming program for NSW thoroughbred racehorses for trainers and owners who have not been able to rehome despite their best efforts. This program operates from multiple properties across the state.

The Racing NSW Thoroughbred retraining facilities ensure that industry participants have an avenue to rehome their horses if their rehoming efforts have been unsuccessful after racing or if a decision has been made not to race them. Also included in the program are horses due to welfare concerns that have entered the program to ensure their health and welfare.

The Racing NSW Equine Welfare program provides horses with the time needed to develop and be educated in a caring, nurturing, and supportive environment. The program establishes the foundational skills required for successful rehoming outcomes for both horse and owner.

The Racing NSW Equine Welfare Veterinarians together with a re-trainer, assesses the health and welfare of the horse and tailors the rehabilitation and rehoming program to best support the needs of the individual horse. This ensures the horse has every opportunity to progress and succeed throughout the retraining program and transitions them into their new career and life after racing.

(9) How many surrendered horses taken in by Racing NSW in the last 5 years remain in the care and custody of Racing NSW?

Response

As set out in the response to question 3, the total number of horses rehomed during the

last five financial years is 12,326 horses. There are currently 581 horses on Racing NSW properties.

Property	Barts Farm	Glenferrie Farm	Bandanora	The Grange	St Heliers	Belltrees
30/8/2024	59	90	312	57	43	20

(10) How many surrendered horses taken in by Racing NSW in the last 5 years have died of natural causes?

Response

Across Racing NSW's Equine Welfare properties, Team Thoroughbred Staff and Equine Welfare Veterinarians ensure that all horses undergo a routine welfare check daily to ensure that the horses are counted, their body score monitored, assessed for lameness and any issues with appetite identified.

Every horse on every property has this routine welfare check conducted at least once daily.

Unfortunately, these routine welfare checks on rare occasions have identified horses that have died of natural causes.

A total of 1,067 individual horses have been cared for at Racing NSW's properties in the past 5 years and during that time a total of 18 have died of natural causes. That is an average incident percentage rate of 0.34% per annum.

(11) How many surrendered horses taken in by Racing NSW in the last 5 years have been euthanised or killed?

Response

Ensuring the welfare of horses in our care also includes making decisions for humane euthanasia, but only when it is deemed in the best interests of the horse on welfare grounds by a veterinarian.

Unfortunately, as within all horse populations there will be a small number of incidents where euthanasia is the appropriate course of action in the best interest of the horse. Euthanasia is always the last resort and Racing NSW's staff and Equine Welfare Veterinarians ensure that the welfare of the horse is always put first.

A total of 1,067 individual horses have been cared for at Racing NSW's properties in the past 5 years and during that time a total of 88 horses have been euthanised in accordance with this policy. That is an average euthanasia percentage rate of 1.65% per annum.

The reasons for every case of euthanasia are reported by the team in each instance and are summarised below:

- Chronic musculoskeletal issues causing ongoing incurable pain (such as acute arthritis): 16 such cases
- Chronic incurable degenerative conditions (such as laminitis): 30 such cases
- Catastrophic injury (such as a broken leg) where prognosis is for ongoing suffering:
 14 such cases
- Acute illness or disease (such as colic) where prognosis is for ongoing suffering: 23

- such cases
- Extreme behavioural issues where horse posed an increasing risk to itself and staff: 5 such cases

(12) How many properties does Racing NSW currently own or use for surrendered horses? Please advise the location of each property

Response

Property	Property Location
Barts Farm	123 Smith Creek Road, Castlereagh NSW 2749
Glenferrie Farm	3366 Middle Arm Road, Roslyn NSW 2580
Bandanora	4601 Castlereagh Highway, Capertee NSW 2846
The Grange	47 Polsons Road, Oxley Island NSW 2430
St Heliers	St Heliers Correction Centre, Muswellbrook NSW 2333
Belltrees	Hunter Road, Scone NSW 2337

(a) How many horses are currently living at each of these properties?

Response

Property	Barts Farm	Glenferrie Farm	Bandanora	The Grange	St Heliers	Belltrees
30/8/2024	59	90	312	57	43	20

(b) How many staff currently work at each property?

Response

As set out in the response to question 4, 30 staff members work in the Racing NSW rehoming program and the five veterinarians who inspect the health and welfare of rehomed horses generally also provide services across the properties below. In addition to those veterinarians, the table below represents the staff attached to each of the properties either owned or used by Racing NSW.

Property	Barts	Glenferrie	Bandanora	The	St	Belltrees
	Farm	Farm		Grange	Heliers	
30/8/2024	5	3	5	3	1 plus	Contracted
					the	Equine
					prisoners	Welfare
					selected	Retrainer
					in the	
					program	

(c) How long have each of the horses been at this property?

Response

It is not practical to provide these details in respect of 581 horses, noting that the question falls outside the scope of the Terms of Reference which relate to how the proposal to develop Rosehill Racecourse would impact animal welfare.

(13) Given the criticism raised during this inquiry regarding the lack of transparency surrounding the spending of the Equine Welfare Fund, will you be making details of how the Equine Welfare Fund is spent public going forward? If not, why not?

Response

To date, Racing NSW has reported the expenditure of the Equine Welfare Fund in accordance with accounting standards. This financial reporting of the Equine Welfare Department is consistent with all departments of Racing NSW.

During the evidence given by Mr V'landys AM to this Inquiry on 9 August 2024, Mr V'landys gave an undertaking that Racing NSW would provide a breakdown of the Equine Welfare Fund expenditure in the annual report.

The Hon. EMMA HURST: Would you support more transparency about how those funds are actually spent?

PETER V'LANDYS: I'll give you an undertaking. In the actual report under "animal welfare", we'll break those costs—we've got nothing to hide. We're proud of what we do. Transparency is your friend. It's not because we're not trying to be transparent; it's because it's the way that the Accounting Standards ask us to present our accounts. I guess what we should be doing is probably presenting it in the report. Every department has a report. The stewards have a report, the vets have a report, equine welfare has a report. I will make sure that the breakdown of that expenditure is in that report.

(see page: 55 uncorrected transcript)

(14) As CEO of Racing NSW, would you support legislative changes to make it illegal to kill horses after they have retired from racing, given at the moment it is only against the rules of Racing NSW?

Response

Both Mr V'landys and Mr Hinton support legislative changes to make it illegal to kill horses after they have retired from racing, or a decision has been made not to race the horse.

(15) As the CEO of Racing NSW, do you support a rehoming register to track the rehoming of horses retired from racing? If yes, what work is being done to develop such a register in NSW?

Response

There is a register in NSW. When a decision is made to retire a horse from racing or not to race them, the industry participant is required to notify Racing Australia within seven days. This retirement data is used by Racing NSW to formulate a register and ensure the traceability of horses on retirement.

Racing NSW has a dedicated Traceability Officer who receives and monitors the retirement data provided by Racing Australia. This is reviewed by Racing NSW Stewards, Investigators and Equine Welfare Veterinarians who then conduct retired horse audits across the State. Racing NSW has conducted a total of 3,762 inspections since the program commenced. These inspections, together with desk top audits provide opportunities for the Welfare Team to support new owners, as well as confirm accurate career, location and ownership details.

- (16) For the years 2024, 2023, 2022, 2021 and 2020, please advise the number of horses that have died during
 - (a) races
 - (b) trials,
 - (c) training, and
 - (d) track work?

Response

The table below provides a breakdown of the number of horses that have died per racing season (1 August – 31 July) from 2019-2020 to present.

As there are approximately 51,000 race starters in NSW thoroughbred races each year, even in 2023-2024 when there were 38 fatalities during races, it was less than 0.00073 of total race starters.

Racing Season	2019-2020 (Number and percentage of total)	2020-2021 (Number and percentage of total)	2021-2022 (Number and percentage of total)	2022-2023 (Number and percentage of total)	2023-2024 (Number and percentage of total)
Races	32 (0.00061 of	26 (0.0005 of	35 (0.00067 of	35 (0.00067 of	38 (0.00073 of
(Approx 5,500	total race				
races and	starters)	starters)	starters)	starters)	starters)
52,000 race					
starters per					
year)					
Barrier Trials	5 (0.00029 of	6 (0.00034 of	10 (0.00057 of	6 (0.00034 of	5 (0.00029 of
(Approx 2,500	total barrier				
trials and	trial starters)				
17,500 barrier					
trial starters					
per year)					
Training and	26	28	41	47	44
trackwork					

- (17) For the years 2024, 2023, 2022, 2021 and 2020, please advise the number of horses injured during:
 - (a) races
 - (b) trials,
 - (c) training, and
 - (d) track work?

In respect to each injury, please provide details of that injury. If this information is not available, why is it not available?

Response

- Australian Rule of Racing 105 ensures that the trainer of a horse or any person that
 is in control of a horse that is nominated for a race is fit and properly conditioned to
 race. In this respect, a trainer is required to report any occurrence, condition, surgery
 or treatment that may affect the horse's performance by nomination time, after
 nomination, once accepted to race.
- Following a horse's participation in a race, should the trainer become aware of any
 condition or injury which may have affected the horse's performance in the race, the
 trainer must report the condition or injury to the Stewards. Moreover, Racing NSW
 enforces the compulsory reporting of major fractures and orthopedic surgery within
 seven (7) days. Horses affected must not return to racing until they have undergone
 appropriate veterinary examinations and trials to obtain Racing NSW permission.
- This self-reporting requirement is supplemented by Racing NSW Officials comprised
 of Veterinarians, Stewards and Investigators officiating and conducting physical
 inspections of horses engaged to race and trial, together with the auditing of treatment
 (medical) records of horses required to be kept by trainer, under AR104.
- (18) Do all Racing NSW owned properties meet Racing NSW's Minimum Standards? What audits or checks are done and how often are they done to ensure that is the case? Please provide details.

Response

The properties owned and used by Racing NSW are subject to weekly reporting requirements to ensure each property is safe and suitable to house horses in the rehoming program. If issues are identified, these are reported to the Equine Welfare Department and rectified. Moreover, each property has a designated person responsible for the daily management and oversight of the properties, together with frequent attendance from Racing NSW Veterinarians to ensure their suitability to house horses.

(19) There have been allegations that Mr Peter V'landys engages in favouritism around the investigation and charging of animal cruelty breaches of Racing NSW, with the suggestion that he is lenient towards some, and aggressively prosecutes individuals he does not like. How do you respond to these accusations?

Response

This allegation is completely false. Racing NSW Chief Executive, Mr Peter V'landys AM, remains independent of any investigation and/or prosecution, including those that relate to animal cruelty allegations. All animal welfare concerns are investigated and prosecuted without fear or favor.

(20) As an example, why were no charges issued against the owners or staff of Broombee Stud after they sent many horses to a knackery, in contravention of Racing NSW rules of racing?

Response

The thoroughbred horses that were positively identified and sent to a knackery by Broombee Stud had veterinary certification recommending euthanasia, as required by Local Rule 114(4). At the relevant time, Local Rule 114(4) did not specify the acceptable methods of euthanasia therefore it was not a breach of that rule for those horses to be

sent to a knackery (noting that it is one of the options recommended by the RSPCA if euthanasia is required). Racing NSW has subsequently amended Local Rule 114(4) to require that euthanasia of a horse is performed by a registered veterinary surgeon and such horse is not to be sent to an abattoir or knackery or similarly disposed of.

(21) Please advise the total amount of funding Racing NSW received from the NSW Government in financial years, 2024, 2023, 2022, 2021 and 2022 – including from the percentage of point of consumption tax received by Racing NSW.

Response

The table below sets out the total amount of funding received by the NSW thoroughbred racing industry and the funding received from the NSW Government in the last five financial years:

Funding type	FY 20	FY 21	FY 22	FY 23	FY 24
Total funding of NSW					
thoroughbred racing				\$740	
industry	\$650 million	\$660 million	\$720 million	million	\$740 million
Funding from NSW					
Government	\$29.3 million	\$39.7 million	\$45.3 million	\$75 million	\$70.7 million
Funding from NSW					
Government as a					
percentage of total					
funding	4.5%	6%	6.3%	10.1%	9.6%

(22) Does Racing NSW have a whistleblower policy? If so, please provide a copy.

Response

Racing NSW has a whistleblower policy which is attached. This whistleblower policy was approved by the Board.

(a) If Racing NSW does not have a whistleblower policy, why not, and how are whistleblowers protected within the organisation?

Response

Not applicable as Racing NSW has a whistleblower policy.

(23) Does Racing NSW have an HR Department or HR Manager? If so, please provide detail, including how many people are employed in the HR Department.

Response

The human resources functions are performed across the organisation. Line managers are responsible for recruitment, performance review and promotions as well as the ongoing harmonious relationship between employees in their departments and the morale of their teams. The legal department of Racing NSW also provides assistance when necessary in conjunction with an external employment law specialist including, as set out in the response to question 24, when there is a complaint or concern.

The success of this whole organisation approach in creating a productive, harmonious and collegiate working environment is demonstrated by the high levels of retention and tenure of staff. In this respect, as at 30 June 2024, 79% of employees have been with Racing NSW for over 2 years, with 51 % having been employed over 5 years (of which 28% have been with Racing NSW for over 10 years).

(24) Please provide details of how complaints or concerns from staff are managed at Racing NSW.

Response

As stated above, line managers are initially responsible for ensuring the ongoing harmonious relationship between employees in their departments and the morale of their teams.

In the event that there are complaints or concerns that need to be escalated from line managers, then they are referred to the Legal Department of Racing. If the matter requires investigation, it is referred to the Investigative Team for investigation and then managed in conjunction with an external employment law specialist.

Additionally, if there were any matters that were not addressed to the satisfaction of an employee, then it would reasonably be expected that any such concerns would have been raised with the Office of Racing or the Minister for Racing. In this respect, the fact that there have not been any concerns raised with the Office of Racing or the Minister for Racing is reflective of the positive culture within Racing NSW.

- (25) Did Racing NSW vote against sharing retirement data and deceased horse notification data with other racing jurisdictions at Racing Australia?
 - (a) If no, do you support sharing retirement data and deceased horse notification data with other racing jurisdictions?
 - (b) If yes, why do you not support sharing this data with other jurisdictions?

Response

At the outset, it is important to note that Racing NSW as an entity does not have a vote at the meetings of Racing Australia. Rather, Racing NSW nominates a person to be a director and member of Racing Australia and that person has a vote at the meetings of Racing Australia. Further, the subject matter and deliberations of meetings of Racing Australia are confidential and neither Mr V'landys or Mr Hinton are permitted to breach that confidentiality.

However, without breaching confidentiality, Racing NSW and its representatives have always supported any initiatives that improve equine welfare. Racing NSW leads the world on equine welfare. It was the first horse racing jurisdiction in Australia to ban horses being sent to abattoirs and knackeries, doing so in 2017 with the introduction of Local Rule of Racing 114.

In fact, Racing NSW has continually lobbied Racing Australia to adopt Local Rule of Racing 114 nationally. As a result of Racing NSW's continual lobbying and negotiation on this issue, Racing Australia is now considering a national rule banning thoroughbred horses from being sent to abattoirs and knackeries.

It is also important to note that Racing NSW and its nominated director to Racing Australia have continually sought strict enforcement of Racing Australia's traceability rules including in respect of the requirement to register foals within 30 days of birth.

Further, Racing NSW was the first jurisdiction to deduct prize money for equine welfare measures, commencing in 2016. Racing NSW is also the only Australian racing jurisdiction to have introduced an Excluded List, which is a list maintained by Racing

NSW that details the names of persons who are not permitted, due to horse welfare concerns, to be provided with thoroughbreds.

Racing NSW has also introduced minimum standards for properties where horses are rehomed. Racing NSW employs vets and investigators to conduct inspections of rehomed racehorses and properties where they are rehomed. They have conducted over 3,762 physical inspections of rehomed racehorses in NSW and 585 physical inspections of rehomed horses in the last financial year (of which, 11 horses were identified as having welfare concerns). In total, Racing NSW has investigated 196 welfare matters and there have been 23 persons prosecuted for welfare matters with penalties totaling 30 years and 4 months disqualification and \$34,750 in monetary fines. Further, 32 persons have been placed on the Racing NSW Excluded List since its introduction on 1 May 2020.

- (26) Did Racing NSW vote against the adoption of standardised reporting nationally of deaths, euthanasia & injuries sustained during racing & training at meetings of Racing Australia?
 - (a) If no, do you support standardised national reporting of this information?
 - (b) If yes, why do you not support standardised reporting of this data?

 Response

Please refer to response provided to question 25 above.

(27) Please provide a schedule of all Racing Industry Consultative Group meetings held since 2019, and advise which meetings were attended by Mr V'landys or the Chair of Racing NSW.

Response

At the outset, it should be noted that the frequency of meetings of RICG (including with Racing NSW) has been altered pursuant to sections 38(3) and 39(2) of the *Thoroughbred Racing Act 1996* (NSW) such that they are held quarterly rather than 12 times per year. These were altered at the request of RICG which considered that quarterly meetings were sufficient to receive issues, deal with issues of all interest groups, and receive RNSW updates. RICG Chairman Mr Michael Callanan has confirmed his view that this frequency is adequate noting that it is complemented by Association meetings and meetings with Racing NSW members on various issues (Club executive appointments, insurances, announcements, and policy initiatives).

As to the attendance by Racing NSW, a Racing NSW representative has attended every meeting with RICG. The dates of the meetings for the last five financial years together with the Racing NSW attendees are set out below.

- 19 February 2019 Chief Executive and Chief Operating Officer attended.
- 8 May 2019 Chief Executive and Chief Operating Officer attended.
- 22 October 2019 Chief Operating Officer attended.
- 3 December 2019 Chief Executive and Chief Operating Officer attended.
- 11 February 2020 Chief Operating Officer attended.

- 11 August 2020 Chief Executive and Chief Operating Officer attended.
- 24 August 2020 Chief Executive and Chief Operating Officer attended.
- 8 December 2020 Chief Operating Officer attended.
- 8 February 2021 Chief Executive and Chief Operating Officer attended.
- 16 February 2021 Chief Executive and Chief Operating Officer attended.
- 8 June 2021 Chief Executive and Chief Operating Officer attended.
- 31 August 2021 Chief Operating Officer attended.
- 19 October 2021 Chief Operating Officer attended.
- 13 December 2021 Chief Operating Officer attended.
- 1 March 2022 Chief Operating Officer attended.
- 20 June 2022 Chief Operating Officer attended.
- 20 September 2022 Chief Executive and Chief Operating Officer attended.
- 16 December 2022 Chief Operating Officer attended.
- 1 March 2023 Chief Operating Officer attended.
- 27 June 2023 Chief Operating Officer attended.
- 19 September 2023 Chief Operating Officer attended.
- 14 December 2023 Chief Executive and Chief Operating Officer attended.
- 22 April 2024 Chief Operating Officer attended.
- 9 September 2024 Chief Executive and Chief Operating Officer attended.
- (28) The Government Information Public Access Act (GIPAA) Disclosure Log currently displayed on the Racing NSW site shows only 10 applications from July 2018, with none after November 2021. Can you please provide a full schedule of all GIPAA applications made in the past five years along, with a summary of the response to each application.

10 December 2019	Provided information regarding from 1/1/2016 to 17/10/2019
14 May 2020	Provided all licence details, application and outcomes relating — requested to not be included in Disclosure Log
23 November 2020	Provided information regarding Information to be provided after evidence confirming the identity of the

	executor of the estate.
16 December 2021	Requested information not available
24 December 2021	No information released due to third- party
18 February 2022	After an internal review was conducted, additional information was provided relating to "documents, emails & phone records relating to welfare concerns & investigations of
20 May 2022	Requested information not available
11 August 2023	Provided Horse Deaths Data
9 January 2024	Provided correspondence regarding
24 January 2024	Application invalid – opportunity to amend
19 April 2024	Provided with retraining and rehoming statistics

(29) Please provide a list of all of occasions when a fine imposed on a participant (for example, a trainer fined for having a horse return a positive swab) has been waived at the discretion of the executives of Racing NSW in the past five years.

Response

At the outset, there have not been any occasions in the past five years where a fine in respect of a racing related charge has been waived or altered.

From Racing NSW's records, there have been two instances in the last five years where a fine in respect of a non-racing matter has been altered by Racing NSW, as set out below. The first instance (being in respect of a non-racing matter has been altered by Racing NSW, as set out below. The first instance (being in respect of a non-racing matter has been altered by Racing NSW, as set out below. The first instance (being in respect of a non-racing matter has been altered by Racing NSW, as set out below. The first instance (being in respect of non-racing matter has been altered by Racing NSW, as set out below. The first instance (being in respect of non-racing matter has been altered by Racing NSW, as set out below. The first instance (being in respect of non-racing matter has been altered by Racing NSW, as set out below. The first instance (being in respect of non-racing matter has been altered by Racing NSW, as set out below. The first instance (being in respect of non-racing matter has been altered by Racing NSW, as set out below. The first instance (being in respect of non-racing matter has been altered by Racing NSW, as set out below.

On 10 May 2021, Racing NSW Chief Executive, Mr Peter V'landys AM received an email containing an application from dated 21 April 2021 seeking to annul his fines totaling \$2,000 for a non-racing matter.

The \$2,000 in fines were penalties resulting from the decision of the Racing NSW Appeal Panel on 6 October 2020, for engaging in conduct prejudicial to the interests of racing in breach of AR228(a) and failing and/or refusing to comply with the direction of the Stewards in breach of AR232(b).

The conduct the subject of these charges relates to comments made on a thoroughbred racing program, "Racing Rant" of which was at the relevant time a presenter together with and . was also the producer. was also charged by Stewards for his comments made on the program.

Following the decision of the Racing NSW Appeal Panel, appealed to the Racing Appeals Tribunal and was successful in having one charge, being the charge issued against Mr Pollett under AR228(a), dismissed.

Having regard to the decision of the Racing NSW Tribunal in *Glenn Pollett v Racing NSW*, upon receiving application from , the Chief Executive, after consultation with the Chairman of Stewards and General Counsel, altered the \$1,000 fine in respect of the common charge under AR228(a) by suspending it to ensure consistency and fairness. The remaining \$1,000 fine for breach of AR232(b) remained enforceable.

On 28 September 2021, Racing NSW Stewards issued a penalty to licensed trainer Mr for a non-racing matter, namely breaching Racing NSW COVID-19 Policies and/or Protocols and NSW Health Orders. was charged under AR228 for conduct detrimental to the interests of racing and being in breach of a Racing NSW Policy under AR233. Stewards determined that the appropriate penalty was a total fine of \$15,000.

On the same day, made an application to the Chief Executive requesting a payment plan. On assessing the application, the Chief Executive considered good record and in accordance with AR16(e) altered the penalty to \$9,000 on 29 September 2021. The fine was to be paid in installments of \$3000 per month, over three months. On approving the application, the Chief Executive placed conditions on , including that the full amount (\$15,000) would become payable immediately if he was found guilty of another material offence within 12 months, or if the fine was not paid in accordance with the payment plan.

- (30) Section 23 of the Thoroughbred Racing Act requires that Racing NSW must establish an Integrity Assurance Committee:
 - (a) Who is currently on this Committee?

Response

The Hon. Troy Grant, Ms Sue Hurley and Mr Craig Nugent.

(b) How often has the Committee met in the last two years – please provide dates of meetings?

Response

The IA Committee has met on one occasion - 1 December 2023.

(c) How many times have Peter V'landys, Graeme Hinton, or Peter Sweney attended these meetings in the past 2 years?

Response

Peter V'landys, Graeme Hinton or Peter Sweney have not attended any meetings of the IA Committee in the past two years.

(d) What is the role and function of the Integrity Assurance Committee?

Response

As set out in section 23A of the *Thoroughbred Racing Act 1996* (NSW), the IA Committee has a statutory duty to investigate complaints made to the IA Committee in respect to the exercise of functions by a racing official relating to horse racing unless the IA Committee considers that the complaint is frivolous, vexatious or not made in good faith, trivial or does not relate to the exercise of functions by a racing official in corrupt, improper, or unethical manner.

In the last 15 years (noting that sections 23A and 23B were introduced in 2009), there have not been any instances where the IA Committee has determined that a complaint should be investigated and during that time the IA Committee has considered that all of the complaints made to it were either frivolous, vexatious or not made in good faith, trivial or did not relate to the exercise of functions by a racing official in corrupt, improper, or unethical manner.

Pursuant to section 23B(1) of the *Thoroughbred Racing Act 1996* (NSW), if the IA Committee decides that it is required to investigate a complaint, it must provide a report in writing of the results of the investigation of a complaint to Racing NSW and the Minister for Racing if satisfied that those results indicate that there has been a contravention of the *Thoroughbred Racing Act 1996* (NSW) or any other Act in relation to the conduct of horse racing or a contravention of the code of conduct adopted by Racing NSW under section 11A of the *Thoroughbred Racing Act 1996* (NSW). Given the findings of the IA Committee that all complaints were either frivolous, vexatious or not made in good faith, trivial or did not relate to the exercise of functions by a racing official in corrupt, improper, or unethical manner, no such adverse reports have been provided to Racing NSW or the Minister for Racing.

(31) Please provide an anonymised schedule of all complaints made to the Integrity Assurance Committee about staff members of Racing NSW in the past two years, including details of which complaints the Integrity Assurance Committee decided to investigate.

Response

One complaint was received on 1 September 2023. This was referred to the IA Committee.

Further, it should be stressed that there have been very few complaints to the Office of Racing or the Minister for Racing during the last ten years.

(32) Please provide an anonymised schedule of all findings of the Integrity Assurance Committee in the past two years.

Response

In respect to the complaint received on 1 September 2023, the IA Committee determined that it should not investigate the complaint as it considered it was frivolous, vexatious or not made in good faith and/or did not relate to the exercise of functions by a racing official in a corrupt, improper or unethical manner.



Title of Policy:	Date Effective:	Page 1 of 7
	1 January 2020	
Racing NSW Whistleblower Policy	Reviewed:	Responsible
	2 May 2022	Person:
		Mr Peter V'landys
		AM
Issued by: Racing NSW		

INTRODUCTION

The Board of Racing NSW is committed to operating legally (in accordance with applicable legislation and regulation), properly (in accordance with organisational policy and procedures), and ethically (in accordance with recognised ethical principles). Employees are expected to cooperate with the organisation in maintaining legal, proper, and ethical operations, if necessary by reporting non-compliant actions by other people. Employees who do assist in maintaining legal, proper, and ethical operations should not be penalised in any way. Likewise, industry participants who assist Racing NSW in regulating the industry to a high standard by reporting matters to Racing NSW are encouraged to do so and should do so without fear of reprisal from either their employers, colleagues or fellow participants. Accordingly this Policy extends not only to Racing NSW and its employees but also to industry participants and employees, officials and directors at Clubs.

PURPOSE

The purpose of this policy is to:

- a) encourage the reporting of matters that may cause harm to individuals or financial or non-financial loss to Racing NSW or damage to its reputation;
- enable Racing NSW to deal with reports from whistleblowers in a way that will
 protect the identity of the whistleblower and provide for the secure storage of
 the information provided;
- c) establish the policies for protecting whistleblowers against reprisal by any person internal or external to the entity;
- d) provide for the appropriate infrastructure;
- e) help to ensure Racing NSW maintains the highest standards of ethical behaviour and integrity.
- f) Encourage the reporting of matters and conduct to Racing NSW which may harm the reputation of Racing NSW, a Race Club or otherwise cause reputational damage to the thoroughbred industry or bring the industry and/or its participants into disrepute, in the sole reasonable opinion of Racing NSW.

POLICY

Concerns regarding illegal or corrupt behaviour

Where an employee of Racing NSW believes in good faith on reasonable grounds that any other employee, volunteer, or contractor has breached any provision of the general law that employee must report their concern to

- their supervisor: or, if they feel that their supervisor may be complicit in the breach,
- the Racing NSW CEO: or, if they feel that the Racing NSW CEO may be complicit in the breach,
- the organisation's nominated Whistleblower Protection Officer; or, if they feel this to be necessary,
- a person or office independent of the organisation nominated by the organisation to receive such information, or
- the duly constituted authorities responsible for the enforcement of the law in the relevant area.

In the case of industry participants, where a participant believes in good faith on reasonable grounds that any other employee, volunteer, or contractor has breached any provision of the general law that employee should report their concern to an officer of Racing NSW, and request that the matter be referred to the appropriate officer for investigation as delegated by the Racing NSW CEO.

The person making their concern known shall not suffer any sanctions from the organisation on account of their actions in this regard provided that their actions

- are in good faith, and
- are based on reasonable grounds, and
- conform to the designated procedures.

Any person within the organisation to whom such a disclosure is made shall

- if they believe the behaviour complained of to be unquestionably trivial or fanciful, dismiss the allegation and notify the person making the allegation of their decision;
- if they believe the behaviour complained of to be neither trivial nor fanciful, ensure that the allegation is investigated, a finding is made, and the person making the allegation is informed of the finding.

Any such investigation shall observe the rules of natural justice and the provisions of procedural fairness.

Disclosures may be made anonymously, and this anonymity shall as far as possible be preserved by the organization insofar as it is requested by the whistleblower.

Concerns regarding improper or unethical behaviour

Where an employee of Racing NSW or industry participant believes in good faith on reasonable grounds that any other employee, volunteer, contractor or participant. has breached any provision of the organisation's constitution, or its bylaws, or its

policies, or its code of conduct, or generally recognised principles of ethics, that employee or participant may report their concern to

- their supervisor: or, if they feel that their supervisor may be complicit in the breach,
- the Racing NSW CEO or one of his staff with delegated authority: or, if they feel that the Racing NSW CEO may be complicit in the breach,
- a person or office independent of the organization (such as Racing Australia) nominated by the organisation to receive such information.

The person making their concern known shall not suffer any sanctions from the Racing NSW on account of their actions in this regard provided that their actions

- are in good faith, and
- are based on reasonable grounds, and
- conform to the designated procedures.

Any person within the organisation to whom such a disclosure is made shall

- if they believe the behaviour complained of to be unquestionably trivial or fanciful, dismiss the allegation and notify the person making the allegation of their decision;
- if they believe the behaviour complained of to be neither trivial nor fanciful, ensure that the allegation is investigated, a finding is made, and the person making the allegation is informed of the finding.

Any such investigation shall observe the rules of natural justice and the provisions of procedural fairness.

Disclosures may be made anonymously upon request, and this anonymity shall as far as possible be preserved by the organisation.

RACING NSW WHISTLEBLOWER PROCEDURES

RESPONSIBILITIES

The organisation's Board is responsible for adopting this policy, and for nominating the organisation's Whistleblower Protection Officer.

The organisation's CEO is responsible for the implementation of this policy.

All staff, participants and all volunteers are responsible for reporting breaches of general law, organisational policy, or generally recognised principles of ethics to a person authorised to take action on such breaches.

DEFINITIONS

A whistleblower is a person (being a director, manager, employee or contractor of Racing NSW or industry participant who, whether anonymously or not, makes, attempts to make or wishes to make a report in connection with reportable conduct and wishes to avail themselves of protection against reprisal for having made the report.

Breaches of general law, organisational policy, or generally recognised principles of ethics include:

- corrupt conduct
- fraud or theft
- tax evasion
- official misconduct
- maladministration
- · harassment or unlawful discrimination
- serious and substantial waste of public resources
- practices endangering the health or safety of the staff, volunteers, or the general public
- practices endangering the environment.

Complaints regarding occupational health and safety should where possible be made through the organisation's occupational health and safety procedures.

PROCESSES

External reporting entities

The Board may nominate external persons to whom or agencies to which disclosures may be made under the protections offered under this policy. Where such a nomination is made, staff and volunteers should be informed by any appropriate method.

Reporting

Where an employee of Racing NSW or industry participant believes in good faith on reasonable grounds that any other employee, volunteer, contractor or participant has breached general law, organisational policy, or generally recognised principles of ethics, that employee or industry participant must report their concern to

- their supervisor: or, if they feel that their supervisor may be complicit in the breach,
- the CEO or one of his staff with delegated authority: or, if they feel that the CEO may be complicit in the breach,
- the organisation's nominated Whistleblower Protection Officer, or
- a person or office independent of the organisation nominated by the organisation to receive such information, that person or office being Racing Australia; or (where a breach of general law is alleged)
- the duly constituted legal authorities responsible for the enforcement of the law in the relevant area.

These procedures do not authorise any employee or industry participant to inform commercial media or social media of their concern, and do not offer protection to any employee who does so.

Any person reporting such a breach should be informed that

- as far as lies in the organisation's power, the employee or industry participant will not be disadvantaged for the act of making such a report; and
- if the complainant wishes to make their complaint anonymously, their wish shall be honoured except insofar as it may be overridden by due process of law: however.
- reporting such a breach does not necessarily absolve the complainant from the consequences of any involvement on their own part in the misconduct complained of.

Any such report should where possible be in writing and should contain, as appropriate, details of

- the nature of the alleged breach;
- the person or persons responsible for the breach;
- the facts on which the complainants's belief that a breach has occurred, and has been committed by the person named, are founded;
- the nature and whereabouts of any further evidence that would substantiate the complainant's allegations, if known.

Evidence to support such concerns should be brought forward at this time if it exists. The absence of such evidence will be taken into account in subsequent consideration of whether to open an investigation into the matter. However, absence of such evidence is not an absolute bar to the activation of the organisation's investigative procedures. The existence of such a concern is sufficient to trigger reporting responsibilities.

In contemplating the use of this policy a person should consider whether the matter of concern may be more appropriately raised under either the organisation's constitutional grievance procedures or its disputes resolution policy.

Anonymity

If the complainant wishes to make their complaint anonymously, their wish shall be honored except insofar as it may be overridden by due process of law.

The complainant should, however, be informed that the maintenance of such anonymity may make it less likely that the alleged breach can be substantiated in any subsequent investigation.

Where anonymity has been requested the complainant is required to maintain confidentiality regarding the issue on their own account and to refrain from discussing the matter with any unauthorized persons.

Investigation

On receiving a report of a breach, the person to whom the disclosure is made shall

- if they believe the behaviour complained of to be unquestionably trivial or fanciful, dismiss the allegation and notify the person making the allegation of their decision
- if they believe the behaviour complained of to be neither trivial nor fanciful, put in motion the investigation process described below.

The person to whom the disclosure was made shall notify the CEO, who shall be responsible for ensuring that an investigation of the charges is established and adequately resourced.

Terms of reference for the investigation will be drawn up, in consultation with the CEO, to clarify the key issues to be investigated.

An investigation plan will be developed to ensure all relevant questions are addressed, the scale of the investigation is in proportion to the seriousness of the allegation(s) and sufficient resources are allocated.

Strict security will be maintained during the investigative process.

All information obtained will be properly secured to prevent unauthorised access.

All relevant witnesses will be interviewed and documents examined.

Contemporaneous notes of all discussions, phone calls and interviews will be made.

Where possible, interviews will be taped.

The principles of procedural fairness (natural justice) will be observed¹. In particular, where adverse comment about a person is likely to be included in a report, the person affected will be given an opportunity to comment beforehand and any comments will be considered before the report is finalised.

The person or persons conducting the investigation shall be as far as possible unbiased.

Findings

A report will be prepared when an investigation is complete. This report will include

the allegations

¹ Natural justice and procedural fairness do not require that the person affected be informed of the identity of the person making the initial disclosure, unless that communication constitutes part of the evidence relied upon in making the eventual finding.

- a statement of all relevant findings of fact and the evidence relied upon in reaching any conclusions
- the conclusions reached (including the damage caused, if any, and the impact on the organisation and other affected parties) and their basis
- recommendations based on those conclusions to address any wrongdoing identified and any other matters arising during the investigation.

The report will be provided to the person making the allegation (with, if necessary, any applicable confidentiality stipulations).

PROTECTION OF INFORMANT

Where the investigation has found that the person making the allegation made it in good faith on reasonable grounds, the CEO shall designate an officer to be responsible for ensuring that the person suffers no employment-related disadvantage on account of their actions in this matter and to provide additional support for the person where necessary.

PROTECTION OF TAX WHISTLEBLOWERS

If you are a tax whistleblower, it is illegal for someone to disclose your identity, or information that is likely to lead to your identification. However, you may consent to sharing your identity. If your identity needs to be disclosed to an authorised body, such as the ATO or an auditor to assist in the investigation, the authorised body is required to treat the information you disclosed as confidential. They are also required to take all reasonable steps to reduce the risk that your identity will be revealed.

Your identity is protected in court proceedings. Your identity, or documentation that contains or is likely to uncover your identity, is not required to be disclosed to a court or tribunal. The exception to this is if the court thinks it is necessary for your identity to be revealed in the interests of justice.

Disclosures to your lawyer for the purposes of obtaining legal advice or representation in relation to tax whistleblower law is protected, even in the event where you do not qualify to be an eligible tax whistleblower.

You are protected from civil, criminal and administrative liability in relation to your disclosure. For example, Racing NSW can't sue you or terminate your employment for breaches of contract or confidentiality.

Any information incriminating you will not be treated as admissible in evidence against you in criminal or penalty proceedings. If your disclosure reveals a breach in your personal tax affairs, such as undeclared income, you may have immunity against any criminal or penalty proceedings. This immunity does not prevent us from issuing a tax assessment or imposing an administrative penalty in respect of your own tax liability. However, we may treat your disclosure as a voluntary disclosure in determining your liability for penalties in respect to any unpaid tax.

If you make a disclosure, you are protected from detrimental conduct. It is illegal for anyone to cause detriment to you in relation to a disclosure, or a suspected disclosure. For example, you can't:

 be dismissed, harassed or intimidated, harmed or injured (including psychologically) by your Racing NSW have your property, business or your financial position damaged.

Compensation and other remedies

You can receive compensation if a court finds you suffered detriment in relation to your disclosure. If you were victimised and suffered loss, damage or injury as a result of it, a court may order the person causing you detriment to compensate you if it thinks appropriate. Examples of the remedies available include:

- paying damages
- reinstating employment
- an injunction to prevent or stop detrimental conduct
- apologising.

HOW TO MAKE A DISCLOSURE TO THE ATO

Use the <u>tip-off form</u> to make a disclosure to the ATO. It only takes a few minutes and your information is treated confidentially. You don't have to give your personal details if you don't want to.

Remember to make note of the reference number when you submit your form to us – you will need to quote the number if you want to add any further information later.

You can also:

- complete the tip-off form in the contact section of the <u>ATO app</u>
- phone 1800 060 062
- <u>Report unpaid super contributions</u> from your employer (but not about another business)
- write to the ATO mark all letters 'in confidence' and mail to:

Australian Taxation Office Tax Integrity Centre Locked Bag 6050 DANDENONG VIC 3175

RELEVANT LEGISLATION

Australia - Corporations Act 2001

Public Interest Disclosure Act 2013

NSW - Public Interest Disclosures Act 1994