

# 2026 Hokkaido Training Sale

**Sale Holder:** Hidaka Horse Breeders' Association (HBA)  
Iburi Breeders' Association (IBA)  
Tokachi Breeders' Association (TBA)

**Sale Location:** JRA Sapporo Racecourse

## Dates and Times:

May 18 (Mon) (Pre-sale Inspection)  
13:00~ 16:00      Horses available for inspection at stables;  
On-site Repository access available

19 (Tue) (Breeze-ups and Sale)  
8:00~ end of sale      Horses available for inspection at stables;  
On-site Repository access available  
9:30~      Breeze-ups  
13:00~      Sale

The on-line catalogue, along with photos and videos, as well as general information including results from past sales can be seen on the HBA's main website at: [www.hba.or.jp/en](http://www.hba.or.jp/en) .

On-line repository access is available starting 3pm May 14 (Thu) (Japan Time). Please contact us if you would like to access the on-line repository.

## 〈Notice to Sale Participants〉

### 1. Buyer Registration

Parties wishing to register as a buyer at the sale must either provide a certifier approved by the sale holder or pay a 50% deposit according to the expected number and value of purchases at the sale. However, buyers with past purchase records may be exempt from this requirement. If you are interested in purchasing at the sale, please contact us at [jp-thoroughbreds@jbba.jp](mailto:jp-thoroughbreds@jbba.jp) or send the Sale Participation Agreement Form included in this catalogue and also available for download at [www.hba.or.jp/en](http://www.hba.or.jp/en) to the HBA at least 2 weeks days prior to the Sale, and the HBA will be in contact with you. In addition, if you wish to have an authorized agent bid and purchase on your behalf at the sale, you will need to submit the Agent Authorization Form also included in this catalogue and available for download at [www.hba.or.jp/en](http://www.hba.or.jp/en) .

⇒ Please refer to Articles 15 and 16 of the Conditions of Sale

**【Important】**

- Entry to the Sale will be limited to Buyers who have registered prior to the Sale and related personnel.
- Buyer Registration must be completed at least 2 weeks prior to the Sale.
- Please note that you will not be able to register on the day of the Sale. Anyone considering making a purchase is requested to kindly register in advance.
- To secure the integrity of the sale process and the privacy of sale attendees, please be aware that the following acts will be prohibited on the sales premises (per Article 33 of the Conditions of Sale).
  - (1) Filming/photographing of the sales facilities, horses, attendees and other parties involved or any other part of the sales premises for the purpose of sharing the images with the general public.
  - (2) Broadcasting or transmitting footage of the Sale, (including images or sounds transmitted by the Hokkaido Sales) or any footage from within the sales premises.

We appreciate your cooperation and understanding. We will make further announcements should future circumstances require us to change the sales format.

**2. Information on Sale Horses**

The following information (a)-(e) on sale horses will be printed and distributed or announced the morning of the sale for buyers' reference.

- (a) Body Measurements (Height, Heart girth, Cannon circumference)
- (b) Weight
- (c) Seller's preferred starting price (in yen)
- (d) Availability of repository material:

Repository material (22 or 30 radiographs of the limbs, upper airway endoscopy video) may be voluntarily submitted by sellers. Information will be provided on which horses have had repository material submitted.

⇒ Please refer to Article 4 of the Conditions of Sale

On-site Repository Operating Hours:

May 18 (Mon) 13:00~16:00  
19 (Tue) 8:00~end of sale

\* Note: (i) The repository material will have been taken between early April and early May.

(ii) The repository is open to Buyers, Authorized Agents, trainers and veterinarians.

(e) Vices, Diseases

- a. Vices (Cribbing, Weaving, Box-Walking, Self-Biting)
- b. Eye abnormalities (Cataracts, Amaurosis, Glaucoma), Periodic Ophthalmia (Moonblindness), blindness in at least one eye
- c. Castration
- d. History of surgery under general anesthesia
- e. Any other condition deemed relevant by the Sale Holder

⇒ Please refer to Article 17 of the Conditions of Sale

(f) Anabolic Steroid Testing

All horses offered in this Sale have undergone blood testing in early April with no anabolic steroids\* from an exogenous source being detected. (\*The anabolic steroids in this case refer to the substances listed in <Appendix 2> of the Conditions of Sale.)

⇒ Please refer to Article 4 (Paragraphs 6-8) and Appendix 2 in the Conditions of Sale

3. Horse Inspection

Horses can be inspected at the stables during the following times:

May	18 (Mon)	13:00 ~ 16:00
	19 (Tue)	8:00 ~ end of sale

4. Bidding in the Sale

A list of the sellers' preferred starting prices will be distributed on the day of the sale and bidding will start from this price. Bids can be advanced by one hundred thousand (100,000) yen or multiples thereof.

⇒ Please refer to Articles 11, 18 and 19 in the Conditions of Sale

5. Re-sale

The "re-sale" system gives buyers a chance to purchase horses that have gone through the ring once and were unsold. If interested, a registered buyer can request for the seller to put the unsold horse up for re-sale, and if the seller agrees, the horse can be offered again as a re-sale horse as long as it is in the same sale on the same day. A buyer wishing to request a re-sale should, after reaching an agreement with the seller of the horse on the starting bidding price for the re-sale, promptly notify the sale holder of the request. As re-sale horses will be offered during the regular course of the sale, buyers are asked to refer to announcements by the sale holder for information on the timing of re-sales. Any and all registered buyers are allowed to join the bidding on a re-sale horse.

⇒ Please refer to Article 12 in the Conditions of Sale

## 6. Purchase Settlement and Delivery of Horse

⇒ Please refer to Articles 20 and 21 in the Conditions of Sale

## 7. Problems with Purchased Horses

⇒ Please refer to Articles 23, 24 and 25 in the Conditions of Sale

## 8. Insurance for complimentary boarding period (Training Sale Bridge Insurance)

The Sale Holder will, at its own cost, provide insurance against death or loss of racing ability of the purchased horse resulting from any accidents which occur during the initial complimentary boarding period described in Article 21 Paragraph 3 of the Conditions of Sale. In the event an insurance payment is made, it will first be received by the Sale Holder, who will then send the payment to the successful bidder of the horse.

⇒ Please refer to Article 22 and Appendix 3 in the Conditions of Sale

## 9. Consumption Tax (Tax Refund Procedure for Foreign Buyers)

In Japan, a 10% consumption tax is applicable on sales and service fees, including purchase of horses at sales. As such, buyers of horses at sales in Japan will be asked to pay 10% tax in addition to the price of the horse. However, there is a way to apply for a refund of the consumption tax if the horse was purchased to be exported out of Japan. The refund is also applicable to consumption tax paid on boarding fees and export costs of the horse to be exported. The following is a brief explanation of the consumption tax refund procedure:

- 1) The buyer needs to submit to the Japanese tax authorities a Notification of Taxable Operation Form ("Form 1") to declare himself/herself as a taxable entity in Japan. (The buyer first needs to be a taxable entity in order to receive a tax refund.)
- 2) The buyer also needs to submit a Notification of Tax Agent Form ("Form 9") appointing someone as his/her tax agent in Japan (someone who can represent the buyer on tax-related matters in Japan).
- 3) These forms must be signed by the buyer and will have to be submitted by the end of the year the buyer first purchases horses in Japan. (The name of the buyer appearing on these forms should coincide with the name of the buyer of the horse at the sale.)
- 4) Once the above forms have been submitted, each year, the tax agent will need to obtain the necessary tax exemption application form from the tax authorities

and submit the completed form along with records of the buyer's expenditures for the past year roughly within the two month period following the end of said year. (Such records will include invoices and purchase agreements for horses purchased, invoices for boarding fees and export costs and records of payment received for these costs.)

- 5) It will take several months for the application to be reviewed and approved by the tax authorities. Once the refund has been approved, the tax authorities will send the refund amount to the designated account of the tax agent. The buyer will receive the refund not directly, but through the tax agent.