

## ELIZABETH II



# Horserace Betting Levy Act 1981

## 1981 CHAPTER 30

An Act to make provision for and in connection with the making of payments on account of the levy payable under section 27 of the Betting, Gaming and Lotteries Act 1963 by bookmakers to the Horserace Betting Levy Board. [2nd July 1981]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) A bookmakers' levy scheme to which this section applies may include provision requiring bookmakers within the scheme to make payments on account of the levy in advance of assessment to the levy. Payments on account of bookmakers' levy.

(2) This section applies to any bookmakers' levy scheme under which the amounts payable by way of the levy by one or more categories of bookmakers are determined by reference to the amounts staked with them during the levy period for which the scheme has effect.

(3) Where a scheme provides for payments on account to be made the scheme shall specify the basis on which the amount to be so paid is to be determined and the times during the levy period at which the payments are to be made and may, for those purposes, make different provision for different categories of bookmaker.

(4) The categories into which bookmakers may be divided for the purposes of payments on account of the levy may, but need not, be the same as the categories into which they are required to be divided for the purposes of the levy.

(5) It shall be for the Government-appointed members of the Levy Board to determine in accordance with the scheme—

- (a) the amounts to be paid on account of the levy by bookmakers within the scheme; and
- (b) the times at which the payments on account are to be made;

and they may, in making any such determination, consult the Bookmakers' Committee and such other persons, if any, as those members of the Board think proper.

(6) Where a determination is made under subsection (5) above that an amount is payable on account by a bookmaker the Levy Board shall, except as provided in subsection (7) below, issue a notice of the determination made in his case and cause it to be served on the bookmaker.

(7) The Levy Board shall, if they are of the opinion that payments on account should not be required in the case of any bookmaker within the scheme, refrain from issuing a notice of determination under subsection (6) above or withdraw a notice which they have issued.

(8) In this section—

“bookmakers' levy scheme” means a scheme for the payment of a levy by bookmakers under section 27 of the Act of 1963;

“Government-appointed”, with reference to members of the Levy Board, means appointed for the time being by the Secretary of State;

and for the purposes of this section a bookmaker is “within the scheme” for any levy period if in that period he carries on on his own account a business which includes the effecting of betting transactions on horse races.

#### Appeals.

2.—(1) A notice of determination issued by the Levy Board (and not withdrawn) under section 1 above requiring a bookmaker to make payments on account shall be conclusive as to his liability to make the payments specified in the notice unless, not later than twenty-eight days after the notice is served on him, he gives to the Board notice in writing of appeal therefrom on the grounds that the determination was not in accordance with the scheme.

(2) On receiving any notice of appeal under subsection (1) above, the Levy Board shall refer the appeal to an appeal tribunal established in pursuance of section 29 of the Act of 1963.

(3) The appeal tribunal shall have power to confirm or rescind the determination or to increase or reduce the amount which is

payable by the bookmaker under the determination according to the tribunal's opinion as to what amount (if any) is payable on account by him in accordance with the scheme, but the tribunal—

- (a) shall not rescind the determination or reduce the amount so payable unless the appellant has afforded the tribunal all the facilities it may have required for the investigation of his case ;
- (b) shall confirm the determination of the amount unless the tribunal is satisfied that, on all the evidence made available to it, the amount should be varied or the determination rescinded.

(4) The decision of the appeal tribunal as to the amount to be paid on account under the scheme shall be final.

3.—(1) A bookmaker on whom a notice of determination has been served may apply in writing to the Levy Board to be excused from making payments on account in accordance with the notice on the grounds that his circumstances make it unjust that he should do so. Relief from payments.

(2) It shall be for the Government-appointed members of the Levy Board to consider applications under subsection (1) above and, for the purpose of disposing of them, they may consult the Bookmakers Committee and such other persons, if any, as those members of the Board think proper.

(3) If on an application under subsection (1) above the Government-appointed members are of the opinion that a reduction ought to be made in the payments on account to be made by a bookmaker they shall give either of the following directions with respect to payments becoming due as from a date specified in the direction, that is to say—

- (a) a direction that those payments shall cease to be payable ; or
- (b) a direction that those payments shall be reduced to such amount or amounts as they may specify ;

but otherwise the Government-appointed members shall dismiss the application.

(4) Where the Government-appointed members give a direction under subsection (3) above then—

- (a) in the case of a direction under paragraph (a), they shall issue a notice cancelling the notice of determination with respect to which the application was made so far as that notice relates to payments on account becoming due on or after the specified date ;

- (b) in the case of a direction under paragraph (b), they shall issue a revised notice of determination which shall have effect as from the specified date in place of the notice with respect to which the application was made so far as that notice relates to payments on account becoming due on or after the specified date ;

and they shall cause the notice of cancellation or the revised notice of determination to be served on the bookmaker.

(5) A revised notice of determination issued under subsection (4) above shall, subject to subsection (7) below, have effect as if it were a notice of determination issued in accordance with the scheme under section 1 above.

(6) More than one application may be made by a bookmaker under subsection (1) above in any levy period but only where there has been a change in his circumstances since his last application.

(7) If an application is made under this section with respect to a notice of determination no appeal shall lie under section 2 above with respect to that notice or any revised notice of determination issued in place of it under this section and if a bookmaker gives notice of appeal under the said section 2 he shall not make an application under this section until after the appeal has been determined or abandoned.

(8) In this section references to the Government-appointed members of the Levy Board are to be construed in accordance with section 1(8) above.

4.—(1) Payments on account shall become due on the date or dates specified in the notice of determination and shall be recoverable by the Levy Board as a debt due to the Board, save that—

- (a) where the date or first date specified in the notice of determination falls within the period allowed for appealing under subsection (1) of section 2 above, the payment or first payment shall become due at the expiration of that period ; and
- (b) where the bookmaker appeals under that subsection, any payments which become due before the determination or abandonment of the appeal shall become due on the determination or abandonment of the appeal.

(2) Where the amount paid on account of the levy by a bookmaker in any levy period exceeds the amount assessed by the Levy Board as payable by him by way of the levy in respect of that period, the Board shall repay the excess to the bookmaker when they issue the notice of assessment and, if a further

excess arises on a reduction of the assessment on appeal, shall repay that further excess to the bookmaker within fourteen days of the determination of the appeal.

(3) If, otherwise than with the consent in writing of the bookmaker concerned or—

(a) for the purposes of this Act or of a report of any proceedings before an appeal tribunal under section 2 above; or

(b) for the purposes of, or of a report of—

(i) proceedings for the recovery of any payment on account from that bookmaker; or

(ii) proceedings relating to that bookmaker before an appropriate authority within the meaning of Schedule 1 to the Act of 1963, or before any court on appeal from any such authority; or

(iii) any criminal proceedings,

any person to whom this subsection applies discloses to any other person in such a manner as to identify the bookmaker concerned any information concerning that bookmaker obtained through the exercise of any functions under this Act, he shall be liable on summary conviction to a fine not exceeding £500.

(4) Subsection (3) above applies to any person who is a member, officer or servant of the Levy Board, the Bookmakers' Committee or an appeal tribunal established in pursuance of section 29 of the Act of 1963, or who is consulted by the members of the Levy Board in pursuance of this Act.

(5) Any notice issued under this Act in the case of any bookmaker may be served on him either by serving it on him personally or by sending it to him by post at his usual or last known residence or place of business in the United Kingdom or, if the bookmaker is a company, at the company's registered office.

(6) The Act of 1963 and the Act of 1969 shall have effect subject to the amendments specified in the Schedule to this Act, being amendments consequential upon the provisions of this Act.

5.—(1) This Act may be cited as the Horserace Betting Levy Act 1981. Citation, interpretation and extent.

(2) In this Act—

“the Act of 1963” means the Betting, Gaming and Lotteries Act 1963;

“the Act of 1969” means the Horserace Betting Levy Act 1969;

and “betting transaction”, “bookmaker”, “Bookmakers' Committee”, “the Levy Board” and “levy period” have the same meanings as in the Act of 1963.

(3) This Act does not extend to Northern Ireland.

## Section 4 (6)

## SCHEDULE

CONSEQUENTIAL AMENDMENTS OF THE ACT OF 1963  
AND THE ACT OF 1969*The Act of 1963*

1. In section 28 of the Act of 1963 (assessment of or exemption from bookmakers' levy)—

- (a) in subsection (7), after the word "shall", in the first place where it occurs, there shall be inserted the words "(except to the extent of any payments on account)";
- (b) in subsection (8), after the words "levy period" there shall be inserted the words "in accordance with the notice of assessment issued in his case";
- (c) in subsection (10)(b)(i), after the word "him" there shall be inserted the words "under this section".

2. In section 29(1) of the Act of 1963 (levy appeal tribunals)—

- (a) after the words "section 28 of this Act" there shall be inserted the words "and section 2 of the Horserace Betting Levy Act 1981";
- (b) after the words "section 28(5) of this Act" there shall be inserted the words "or section 2(1) of the said Act of 1981".

3. In Schedule 1 to the Act of 1963, in paragraph 16(2) (grounds for refusal to renew bookmaker's permit) for the words "by way of" there shall be substituted the words "under assessments to".

*The Act of 1969*

4. In section 2 of the Act of 1969 (assessment to levy of individual bookmakers)—

- (a) in subsection (2), for the word "scheme", in the second place where it occurs, there shall be substituted the word "levy";
- (b) in subsection (4), for the word "scheme" there shall be substituted the word "levy".

5. In section 3(1) of the Act of 1969 (Levy Board's costs on appeal by bookmaker against assessment of levy)—

- (a) after the words "individual bookmakers to levy" there shall be inserted the words "or under section 2 of the Horserace Betting Levy Act 1981 (appeals against notices of determination of liability to make payments on account)";
- (b) after the words "assessment notice" there shall be inserted the words "or a notice of determination".

LONDON: PUBLISHED BY HER MAJESTY'S STATIONERY OFFICE

£1·10 net

(52167)

ISBN 0 10 543081 1