



Horserace Betting Levy Act 1981

1981 CHAPTER 30

2 Appeals.

- (1) A notice of determination issued by the Levy Board (and not withdrawn) under section 1 above requiring a bookmaker to make payments on account shall be conclusive as to his liability to make the payments specified in the notice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tribunal is satisfied that, on all the evidence made available to it, the amount should be varied or the determination rescinded.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.