

SCHEDULE 1

Article 4(3)

New Schedule 15A to the Gambling Act 2005

“SCHEDULE 15A

Section 338L

Horserace betting levy: the designated body

**Designation of a body**

1.—(1) The Secretary of State must designate a body corporate to be the designated body for the purposes of Part 17A of this Act with effect from a date specified in the designation (“the effective date”).

(2) The Secretary of State may designate a body under sub-paragraph (1) only if the Secretary of State is satisfied that the body meets each of the following conditions—

- (a) it is a suitable body to be the designated body;
- (b) it is capable of applying the levy funds in an effective manner, on and after the effective date, in accordance with its duty under section 338O;
- (c) it is capable of exercising its other functions under Part 17A on and after that date;
- (d) it consents to the designation.

(3) In considering whether a body is a suitable body to be the designated body for the purposes of sub-paragraph (2)(a), the Secretary of State must have regard (among other things) to whether—

- (a) it appears to represent the interests of one or more of the following groups—
  - (i) persons involved in horse racing;
  - (ii) persons involved in veterinary science;
  - (iii) persons involved in veterinary education;
  - (iv) persons involved in the breeding of horses; and
- (b) it commands the confidence of the persons mentioned in sub-paragraphs (i) to (iv) of paragraph (a).

(4) The Secretary of State may consult any of the persons mentioned in sub-paragraph (3)(a)(i) to (iv) about who to designate as the designated body.

(5) If a body is designated under sub-paragraph (1), the Secretary of State must, before the effective date—

- (a) give the body notice of the designation, and
- (b) publish notice of the designation in such manner as the Secretary of State thinks is likely to bring it to the attention of—
  - (i) persons mentioned in sub-paragraph (3)(a), and
  - (ii) persons mentioned in section 338P(3)(a).

(6) The designation of a body under sub-paragraph (1) continues until it is terminated in accordance with this Schedule.

**Review of designation**

2.—(1) The Secretary of State may review the designation of a body under paragraph 1(1) if the Secretary of State has reason to suspect that—

- (a) the body no longer meets the conditions for designation in paragraph 1(2), or

- (b) the body has failed to discharge one or more of its duties under Part 17A.
- (2) Before commencing a review, the Secretary of State must notify the designated body and inform it of the procedure to be followed in the conduct of the review.
- (3) In conducting a review, the Secretary of State—
  - (a) must give the designated body an opportunity to make representations, and
  - (b) may give other persons the opportunity to make representations.

**Termination of designation**

3.—(1) The designation of a body under paragraph 1(1) is terminated on the date specified in the third column of the following table if the condition in the second column is met, subject to sub-paragraphs (3) to (4).

<i>Condition reference</i>	<i>Condition</i>	<i>Date of termination</i>
A	The designated body and the Secretary of State make an agreement specifying a date when the designation is to terminate.	The date specified in the agreement.
B	The designated body gives the Secretary of State a notice specifying a date when the designation is to terminate and that date is after the end of the period of 12 months beginning with the date on which the notice is given.	The date specified in the notice.
C	The Secretary of State gives the designated body a notice specifying a date when the designation is to terminate.  The Secretary of State may give such a notice only if the Secretary of State has conducted a review under paragraph 2 and is satisfied that— (a) the body no longer meets the conditions for designation in paragraph 1(2), or (b) the body has failed to discharge one or more of its duties under Part 17A.	The date specified in the notice.
D	The designated body ceases to exist.	The date when the body ceases to exist.

(2) An agreement mentioned in Condition A, or a notice mentioned in Condition B or C, may be varied, cancelled or revoked.

(3) Where an agreement or notice is varied, references in the table in sub-paragraph (1) to the date specified in the agreement or notice are to the date specified in the agreement or notice as varied.

(4) Sub-paragraph (1) does not apply where an agreement or notice is cancelled or revoked before the date specified in the agreement or notice.

(5) If the designation of a body is terminated, the Secretary of State must publish notice of the termination in such manner as the Secretary of State thinks is likely to bring it to the attention of—

- (a) persons mentioned in paragraph 1(3)(a), and
- (b) persons mentioned in section 338P(3)(a).

(6) The Secretary of State may by regulations make saving or transitional provision applicable where the designation of a body is terminated.

(7) Regulations under sub-paragraph (6) may, amongst other things—

- (a) provide for the body to continue to be treated as the designated body for the purposes of some or all of its functions under Part 17A, and
- (b) make provision that has retrospective effect.

#### **Property transfer schemes**

4.—(1) The Secretary of State may make provision for one or more property transfer schemes in connection with the termination of the designation of a body (“the former designated body”).

(2) A “property transfer scheme” is a scheme for the transfer from the former designated body, to one or more permitted transferees, of—

- (a) any property falling within sub-paragraph (3), or
- (b) any rights or liabilities falling within sub-paragraph (4).

(3) Property falls within this sub-paragraph if it has been acquired by the former designated body as a result of the application of levy funds.

(4) Rights and liabilities fall within this sub-paragraph if—

- (a) they arise as a result of the application of levy funds by the former designated body, and
- (b) they are not rights or liabilities under or in connection with a contract of employment.

(5) “Permitted transferee” means—

- (a) the designated body, or
- (b) the Commission.

(6) The Secretary of State may not make a property transfer scheme under this paragraph unless satisfied that any property or rights transferred—

- (a) will be used or exercised for one or more of the purposes specified in section 338O(1), or
- (b) will be used or exercised in connection with the exercise of functions under Part 17A.

(7) The things that may be transferred under a property transfer scheme include—

- (a) property, rights and liabilities that could not otherwise be transferred;
- (b) property acquired, and rights and liabilities arising, after the making of the scheme;
- (c) criminal liabilities.

(8) A property transfer scheme may transfer property, rights and liabilities which—

- (a) do not exist when the scheme is made but do exist when the transfer takes effect, or
- (b) become property, rights or liabilities of the former designated body after the scheme is made and before the transfer takes effect.

(9) A property transfer scheme may make supplementary, incidental, transitional or consequential provision and may, in particular—

- (a) create rights, or impose liabilities, in relation to property or rights transferred;
- (b) make provision about the continuing effect of things done by the former designated body in respect of anything transferred;
- (c) make provision about the continuation of things (including legal proceedings) in the process of being done by, or on behalf of, or in relation to, the former designated body in respect of anything transferred;
- (d) make provision for references to the former designated body in an instrument or other document in respect of anything transferred to be treated as references to the permitted transferee;

- (e) dispense with a formality in relation to a transfer (whether or not it would otherwise be required by virtue of an enactment or instrument);
  - (f) dispense with a requirement for consent (whether arising under an enactment, an instrument or an agreement).
- (10) A property transfer scheme may make provision for the shared ownership or use of property.
- (11) A property transfer scheme may provide—
- (a) for the scheme to be modified by agreement after it comes into effect, and
  - (b) for such modifications to have effect from a date when the original scheme comes into effect.”

## SCHEDULE 2

Article 5

### Consequential amendments

## PART 1

### Primary legislation

#### **Parliamentary Commissioner Act 1967**

- 1.—(1) The Parliamentary Commissioner Act 1967(1) is amended as follows.
- (2) In Schedule 2 (departments etc subject to investigation), omit—  
“Horserace Betting Levy Board.”.
  - (3) In Schedule 4 (relevant tribunals for the purposes of section 5(7)), omit—
    - (a) “The appeal tribunal established for Scotland under section 29 of the Betting, Gaming and Lotteries Act 1963 which is known as the Horserace Betting Levy Appeal Tribunal for Scotland.”; and
    - (b) “Horserace Betting Levy Appeal Tribunal for England and Wales constituted under section 29 of the Betting, Gaming and Lotteries Act 1963.”.

#### **Horserace Betting Levy Act 1969**

2. The Horserace Betting Levy Act 1969(2) is repealed.

#### **Finance Act 1969**

3. In the Finance Act 1969(3), omit section 59 (disclosure of information by Customs and Excise to the Horserace Betting Levy Board).

#### **House of Commons Disqualification Act 1975**

- 4.—(1) Schedule 1 to the House of Commons Disqualification Act 1975(4) (offices disqualifying for membership) is amended as follows.

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(1) 1967 c. 13.  
(2) 1969 c. 14.  
(3) 1969 c. 32.  
(4) 1975 c. 24.

- (2) In Part 2 (bodies of which all members are disqualified), omit—  
“The Horserace Betting Levy Appeal Tribunal for England and Wales.”.
- (3) In Part 3 (other disqualifying offices), omit—  
“Member appointed by the Secretary of State of the Horserace Betting Levy Board.”.

### **Horserace Betting Levy Act 1981**

- 5. The Horserace Betting Levy Act 1981(5) is repealed.

### **Tribunals and Inquiries Act 1992**

- 6. In Schedule 1 to the Tribunals and Inquiries Act 1992(6) (tribunals to which Act applies)—
  - (a) in Part 1 (tribunals – general), omit the entry for “Betting levy”;
  - (b) in Part 2 (Scottish tribunals), omit the entry for “Betting levy”.

### **Judicial Pensions and Retirement Act 1993**

- 7.—(1) The Judicial Pensions and Retirement Act 1993(7) is amended as follows.
- (2) In Schedule 5 (retirement provisions: the relevant offices), omit—  
“Chairman of a tribunal established by section 29 of the Betting, Gaming and Lotteries Act 1963.”.
- (3) In Schedule 7 (retirement dates: transitional provisions), omit paragraph 5(5)(xxiv).

### **Freedom of Information Act 2000**

- 8. In Part 6 of Schedule 1 to the Freedom of Information Act 2000(8) (public authorities), omit—  
“The Horserace Betting Levy Board.”.

### **Horserace Betting and Olympic Lottery Act 2004**

- 9. The Horserace Betting and Olympic Lottery Act 2004(9) is amended as follows.
- 10.—(1) Section 15 (abolition of levy) is amended as follows.
  - (2) In subsection (1), for paragraphs (a) to (d) substitute “repeal Part 17A of the Gambling Act 2005 (horserace betting levy) or any provision of that Part.”
  - (3) In subsection (2)(c), omit “, in addition to the provision made by section 17 and Schedule 4”.
  - (4) In subsection (3)—
    - (a) for paragraph (b), substitute—  
“**(b)** about the conduct of a levy body in the exercise of its functions in relation to the horserace betting levy, pending the repeal of Part 17A of the Gambling Act 2005, or a provision of that Part;”;
    - (b) omit paragraphs (c) and (d).
  - (5) After subsection (4) insert—

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(5) 1981 c. 30.  
(6) 1992 c. 53.  
(7) 1993 c. 8.  
(8) 2000 c. 36.  
(9) 2004 c. 25.

- “(5) In this Part, “levy body” means—
- (a) the Gambling Commission, or
  - (b) the designated body within the meaning of Part 17A of the Gambling Act 2005.”.

**11.**—(1) Section 16 (property of the Levy Board) is amended as follows.

(2) In the heading to the section, for “the Levy Board” substitute “the levy bodies”.

(3) In subsection (1), for “the Horserace Betting Levy Board” substitute “a levy body in so far as the property, rights or liabilities relate to the body’s functions in relation to the horserace betting levy”.

(4) In subsection (2)—

- (a) in the opening words, for “the Board” substitute “a levy body”;
- (b) in the opening words, after “transfer scheme” insert “in relation to the body”;
- (c) in paragraph (a), for “the Board” substitute “the levy body”.

(5) In subsection (4)—

- (a) in the opening words, after “scheme” insert “in relation to a levy body”;
- (b) in paragraph (a), for “the Board” substitute “the levy body”;
- (c) in paragraph (b), after “submitted” insert “by the levy body”.

**12.** Omit section 17 (consequential amendments).

**13.**—(1) Schedule 3 (transfer schemes) is amended as follows.

(2) For the heading of the Schedule substitute “Levy bodies: transfer of property etc”.

(3) In paragraph 1, for the definition of “the Board” substitute—

““the transferor”, in relation to a transfer scheme, means the levy body whose property, rights or liabilities are transferred under the scheme,”.

(4) In paragraph 2—

- (a) in the heading, for “Board” substitute “Levy body”;
- (b) in the opening words, for “The Board” substitute “A levy body”;
- (c) in paragraph (a), after “give” insert “to the levy body”;
- (d) in paragraph (b), after “make” insert “in relation to the levy body”.

(5) In paragraph 3—

- (a) in the heading, for “Board” substitute “levy body”;
- (b) in sub-paragraph (1)—
  - (i) for “The Board” substitute “A levy body”;
  - (ii) after “direction” insert “given to the levy body”;
  - (iii) after “scheme” insert “in relation to the levy body”;
- (c) in sub-paragraph (2)—
  - (i) for “the Board”, in both places, substitute “the levy body”;
  - (ii) after “scheme” insert “in relation to the levy body”;
- (d) in sub-paragraph (3), for “the Board” substitute “a levy body”.

(6) In paragraph 7(b), for “the Board” substitute “the transferor”.

(7) Omit paragraph 10(3)(e).

- (8) In paragraph 11(1), for “the Board”, in each place, substitute “the transferor”.
- (9) In paragraph 16—
- (a) for “the Board” substitute “a levy body”;
  - (b) in paragraph (a), after “direction” insert “to the levy body”;
  - (c) in paragraphs (b), (c) and (d), after “scheme” insert “in relation to the levy body”.
- (10) In paragraph 18—
- (a) in the opening words—
    - (i) for “the Board” substitute “a levy body”;
    - (ii) after “transfer scheme” insert “in relation to the levy body”;
  - (b) in paragraphs (a), (b) and (c), for “the Board” substitute “the levy body”.
14. Omit Schedule 4 (abolition of the horserace betting levy system: consequential amendments).

### **Constitutional Reform Act 2005**

- 15.—(1) The Constitutional Reform Act 2005(10) is amended as follows.
- (2) In Schedule 7 (protected functions of the Lord Chancellor), in Part A of the list in paragraph 4, omit the entry relating to section 29 of the Betting, Gaming and Lotteries Act 1963.
- (3) In Schedule 14 (the Judicial Appointments Commission: relevant offices and enactments), in Table 1 in Part 3, omit the entry relating to the Chairman of a Levy Appeal Tribunal.

### **Gambling Act 2005**

16. The Gambling Act 2005(11) is amended as follows.
17. In section 22 (duty to promote the licensing objectives)—
- (a) the existing text becomes subsection (1);
  - (b) after that subsection, insert—
    - “(2) Subsection (1) does not apply to the Commission’s functions under Part 17A (horserace betting levy).”.
18. In section 23 (statement of principles for licensing and regulation), after subsection (5) insert—
  - “(6) The reference in subsection (1) to the Commission’s functions under this Act does not include its functions under Part 17A (horserace betting levy).”.
19. In section 69(2)(b) (application), after “Act” insert “, apart from a document issued under Part 17A (see section 338V),”.
20. In section 116 (review), after subsection (3) insert—
  - “(3A) A licensee’s failure to pay the horserace betting levy under section 338A is a reason for the purposes of subsection (2)(c)(i) but only if the licensee—
    - (a) is in default and has been so for a period of at least three months beginning with the date when that payment became due under section 338H, and
    - (b) has failed to pay the levy on a previous occasion within the last 5 years and was in default then for a period of at least three months beginning with the date when that payment became due under section 338H.”.

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(10) 2005 c. 4.  
(11) 2005 c. 19.

- 21.** In section 120 (conditions for suspension or revocation), after subsection (3) insert—
- “(4) A licensee’s failure to pay the horserace betting levy under section 338A is a basis for the condition in subsection (1)(d) applying but only if the licensee—
- (a) is in default and has been so for a period of at least three months beginning with the date when that payment became due under section 338H, and
  - (b) has failed to pay the levy on a previous occasion within the last 5 years and was in default then for a period of at least three months beginning with the date when that payment became due under section 338H.”.

**22.** In Part 15 (inspection), at the beginning insert—

*“Application of this Part*

**Application of this Part**

**302A.** Nothing in this Part applies for the purposes of Part 17A (horserace betting levy).”.

- 23.** In section 342 (false information)—
- (a) in subsection (1), after “provision of this Act” insert—  
“other than a provision contained in Part 17A”;
  - (b) in subsection (4), after “this Act” insert—  
“, other than a provision contained in Part 17A,”.
- 24.** In section 353 (interpretation), after subsection (4) insert—
- “(4A) Subsection (4) does not apply to a requirement to give a notice (or to notify) under Part 17A (horserace betting levy) (as to which, see section 338V).”.
- 25.** Omit section 358(6) (transitional provision relating to repeal of Betting, Gaming and Lotteries Act 1963(12)).
- 26.**—(1) Schedule 6 (exchange of information: persons and bodies) is amended as follows.
- (2) In Part 2 (enforcement and regulatory bodies), omit—  
“The Horserace Betting Levy Board”.
  - (3) In Part 3 (sport governing bodies)—
    - (a) in the heading, at the end, insert “and horserace betting levy designated body”;
    - (b) at the appropriate place insert “The designated body within the meaning of Part 17A (horserace betting levy)”.
  - (4) In Part 4 (notes), after note 3, insert—
 

“4. References in section 30 to the functions of the designated body within the meaning of Part 17A by virtue of its listing in Part 3 of this Schedule are references to the functions of that body under Part 17A only.”.
- 27.** In Schedule 7 (relevant offences), omit paragraph 1(b).



### **Gambling (Licensing and Advertising) Act 2014**

**28.** Omit section 2 of the Gambling (Licensing and Advertising) Act 2014(**13**) (payment of Horserace Betting Levy by holders of remote operating licences).

## **PART 2**

### **Secondary legislation**

#### **Gambling Act 2005 (Commencement No. 6 and Transitional Provisions) Order 2006**

**29.** Omit article 3(2) of the Gambling Act 2005 (Commencement No. 6 and Transitional Provisions) Order 2006(**14**) (repeal of the Betting, Gaming and Lotteries Act 1963).

#### **Gambling Act 2005 (Horserace Betting Levy) Order 2007**

**30.** The Gambling Act 2005 (Horserace Betting Levy) Order 2007(**15**) is revoked (and accordingly sections 24 to 30 of the Betting, Gaming and Lotteries Act 1963 cease to have effect, to the extent that they continue to do so).

#### **Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2012**

**31.** In the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2012(**16**), omit articles 2 and 3 (audit of accounts of the Horserace Betting Levy Board).

#### **Horserace Betting Levy Regulations 2017**

**32.** The Horserace Betting Levy Regulations 2017(**17**) are revoked.

## **SCHEDULE 3**

Article 6

### **Transfer schemes**

#### **Transfer schemes**

**1.—**(1) The Secretary of State may make one or more property transfer schemes or staff transfer schemes in connection with the abolition of—

- (a) the Horserace Betting Levy Board(**18**);
- (b) the Horserace Betting Levy Appeal Tribunal for England and Wales;
- (c) the Horserace Betting Levy Appeal Tribunal for Scotland(**19**).

(2) In this Schedule—

- (a) a “permitted transferor” means a body listed in sub-paragraph (1)(a) to (c);

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(13) 2014 c. 17.

(14) S.I. 2006/3272.

(15) S.I. 2007/2159.

(16) S.I. 2012/854.

(17) S.I. 2017/589.

(18) The Horserace Betting Levy Board was established under section 24 of the Betting, Gaming and Lotteries Act 1963 (c. 2).

(19) The Horserace Betting Levy Appeal Tribunal for England and Wales, and the Horserace Betting Levy Appeal Tribunal for Scotland, were established under section 29 of the Betting, Gaming and Lotteries Act 1963.

- (b) a “permitted transferee”, where the permitted transferor is the Horserace Betting Levy Board, means—
  - (i) the Gambling Commission, or
  - (ii) the designated body within the meaning of Part 17A of the Gambling Act 2005;
- (c) a “permitted transferee”, where the permitted transferor is a tribunal listed in subparagraph (1)(b) or (c), means—
  - (i) the Secretary of State,
  - (ii) the Gambling Commission, or
  - (iii) the designated body within the meaning of Part 17A of the Gambling Act 2005.

(3) A “property transfer scheme” is a scheme for the transfer from a permitted transferor of any property, rights or liabilities, other than rights or liabilities under or in connection with a contract of employment, to one or more permitted transferees.

(4) A “staff transfer scheme” is a scheme for the transfer from a permitted transferor of any rights or liabilities under or in connection with a contract of employment to one or more permitted transferees.

(5) The Secretary of State may not make a property transfer scheme under this Schedule unless satisfied that any property or rights transferred—

- (a) will be used or exercised for one or more of the purposes specified in section 338O(1) of the Gambling Act 2005, or
- (b) will be used or exercised in connection with the exercise of functions under Part 17A of that Act.

## **Supplementary**

**2.—(1)** The things that may be transferred under a property transfer scheme or a staff transfer scheme include—

- (a) property, rights and liabilities that could not otherwise be transferred;
  - (b) property acquired, and rights and liabilities arising, after the making of the scheme;
  - (c) criminal liabilities.
- (2) A property transfer scheme may transfer property, rights and liabilities which—
- (a) do not exist when the scheme is made but do exist when the transfer takes effect, or
  - (b) become property, rights or liabilities of the permitted transferor after the scheme is made and before the transfer takes effect.
- (3) A property transfer scheme or a staff transfer scheme may make supplementary, incidental, transitional or consequential provision and may, in particular—
- (a) create rights, or impose liabilities, in relation to property or rights transferred;
  - (b) make provision about the continuing effect of things done by the permitted transferor in respect of anything transferred;
  - (c) make provision about the continuation of things (including legal proceedings) in the process of being done by, or on behalf of, or in relation to, the permitted transferor in respect of anything transferred;
  - (d) make provision for references to the permitted transferor in an instrument or other document in respect of anything transferred to be treated as references to the permitted transferee;

- (e) dispense with a formality in relation to a transfer (whether or not it would otherwise be required by virtue of an enactment or instrument);
  - (f) dispense with a requirement for consent (whether arising under an enactment, an instrument or an agreement).
- (4) A property transfer scheme may make provision for the shared ownership or use of property.
- (5) A property transfer scheme or a staff transfer scheme may provide—
- (a) for the scheme to be modified by agreement after it comes into effect, and
  - (b) for such modifications to have effect from a date when the original scheme comes into effect.

## SCHEDULE 4

Article 7

### Transitional and saving provision

#### **Interpretation**

**1.** In this Schedule—

- (a) “levy appeal tribunal” means the Horserace Betting Levy Appeal Tribunal for England and Wales or the Horserace Betting Levy Appeal Tribunal for Scotland;
- (b) “the Levy Board” means the Horserace Betting Levy Board.

#### **Horserace Betting Levy Board: general**

**2.—(1)** Nothing in this Order affects the validity of anything done by or in relation to the Levy Board before the effective date.

(2) Anything (including any legal proceedings) which immediately before the effective date is in the process of being done by or in relation to the Levy Board in connection with its assessment or collection functions may be continued on or after that date by or in relation to the Gambling Commission.

(3) Anything (including any legal proceedings) which immediately before the effective date is in the process of being done by or in relation to the Levy Board in connection with its application functions may be continued on or after that date by or in relation to the designated body.

(4) Anything done by or in relation to the Levy Board in connection with its assessment or collection functions which has effect immediately before the effective date has effect, so far as is necessary for continuing its effect on or after that date, as if done by or in relation to the Gambling Commission.

(5) Anything done by or in relation to the Levy Board in connection with its application functions which has effect immediately before the effective date has effect, so far as is necessary for continuing its effect on or after that date, as if done by or in relation to the designated body.

(6) So far as necessary or appropriate for the purposes of or in consequence of the provision made by article 4, on or after the effective date a reference to (and a reference which is to be read as a reference to) the Levy Board in an enactment, instrument or other document—

- (a) is to be treated as, or as including, a reference to the Gambling Commission in so far as the reference is in connection with the Levy Board’s assessment or collection functions;
- (b) is to be treated as, or as including, a reference to the designated body in so far as the reference is in connection with the Levy Board’s application functions.

(7) References in this paragraph to the Levy Board's assessment or collection functions are to its functions under sections 24 to 28 of the Betting, Gaming and Lotteries Act 1963, and the Horserace Betting Levy Act 1981(20), other than its application functions.

(8) References in this paragraph to the Levy Board's application functions are to its functions under sections 24 to 28 of the Betting, Gaming and Lotteries Act 1963 to apply the monetary contributions mentioned in section 24(1) of that Act.

### **Horserace Betting Levy Board: power to recover amounts due**

3.—(1) Sub-paragraph (2) applies where, immediately before the effective date, an amount is recoverable by the Levy Board under section 28(7) of the Betting, Gaming and Lotteries Act 1963(21) as a debt due to it.

(2) The amount is, on and after the effective date, recoverable by the Gambling Commission as a debt due to it.

### **Horserace Betting Levy Board: notice to review operating licence**

4.—(1) Sub-paragraph (2) applies where—

- (a) before the effective date, the Levy Board has given notice to the Gambling Commission under article 3(2) of the Gambling Act 2005 (Horserace Betting Levy) Order 2007(22) requiring it to conduct a review under section 116(2)(c) of the Gambling Act 2005, and
- (b) immediately before the effective date, the Gambling Commission has not completed the review.

(2) The Gambling Commission continues, on and after the effective date, to be under an obligation to conduct the review.

### **Horserace Betting Levy Board: accounts and report**

5.—(1) The Gambling Commission must prepare proper statements of the Levy Board's accounts for the relevant period.

(2) The accounts must be audited by the Comptroller and Auditor General.

(3) The Comptroller and Auditor General must—

- (a) examine, certify and report on the statements of accounts for the relevant period, and
- (b) send a copy of the statements with the report to the Gambling Commission.

(4) The Gambling Commission must prepare a report of the Levy Board's activities during the relevant period, before the end of the period of four months beginning with the effective date.

(5) The report must include the statements of account and the auditor's report on those statements.

(6) The Gambling Commission must give a copy of the report to the Secretary of State.

(7) The Secretary of State must arrange for the report to be laid before Parliament.

(8) In this paragraph "the relevant period" means the period—

- (a) beginning immediately after the end of the final period for which the Levy Board prepares a statement of account under section 31 of the Betting, Gaming and Lotteries Act 1963(23), and

(20) 1981 c. 30.

(21) Section 28(7) was amended by paragraph 1(a) of the Schedule to the Horserace Betting Levy Act 1981, and paragraph 6(5) of S.I. 2017/589.

(22) S.I. 2007/2159, amended by S.I. 2017/589.

(23) Although the 1963 Act was repealed by section 356(3)(f) of, and Schedule 17 to, the Gambling Act 2005 (c. 19), section 31 of the 1963 Act is saved by article 3(2) of S.I. 2006/3272 as amended by article 4 of S.I. 2007/2169.

- (b) ending immediately before the effective date.

### **The levy appeal tribunals: general**

6. Nothing in this Order affects the validity of anything done by or in relation to a levy appeal tribunal before the effective date.

### **Appeals referred to levy appeal tribunals before the effective date**

7.—(1) Sub-paragraph (2) applies where, before the effective date, the Levy Board has referred an appeal to a levy appeal tribunal under—

- (a) section 28(6) of the Betting, Gaming and Lotteries Act 1963<sup>(24)</sup>, or
- (b) section 2(2) of the Horserace Betting Levy Act 1981,

and the appeal has not been determined or abandoned before that date.

(2) The levy appeal tribunal to which the appeal was referred continues to exist for the purposes of determining the appeal.

(3) The tribunal's powers in respect of the appeal are those specified in—

- (a) section 28(6) of the Betting, Gaming and Lotteries Act 1963, in the case of an appeal referred under that Act;
- (b) section 2(3) of the Horserace Betting Levy Act 1981<sup>(25)</sup>, in the case of an appeal referred under that Act.

(4) A decision of the tribunal on the appeal is final.

### **Chairman of levy appeal tribunals**

8. The repeals in the Judicial Pensions and Retirement Act 1993<sup>(26)</sup> made by Schedule 2 to this Order do not affect the operation of any provision of or made under that Act, or anything done under such provision, in relation to a Chairman of a levy appeal tribunal.

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<sup>(24)</sup> Section 28(6) was amended by paragraph 6(4) of the Schedule to [S.I. 2017/589](#).

<sup>(25)</sup> Section 2(3) was amended by paragraph 18(3) of the Schedule to [S.I. 2017/589](#).

<sup>(26)</sup> 1993 c. 8.