



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- (1) A notice of determination issued by the Levy Board (and not withdrawn) under section 1 above requiring a [^{F1}person] to make payments on account shall be conclusive as to his liability to make the payments specified in the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 [^{F2}appropriate, having regard to the person's likely liability under section 27 of the Act of 1963] .
- (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 [^{F3}person] under the determination according to the tribunal's opinion as to what amount (if any) [^{F4}should be paid on] account by him ^{F5}..., 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tribunal is satisfied that, on all the evidence made available to it, the amount should be varied or the determination rescinded.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.

Textual Amendments

- F1** Word in s. 2(1) substituted (25.4.2017) by [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), reg. 1(2), [Sch. para. 18\(2\)\(a\)](#) (with reg. 2)
- F2** Words in s. 2(1) substituted (25.4.2017) by [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), reg. 1(2), [Sch. para. 18\(2\)\(b\)](#) (with reg. 2)

Changes to legislation: Horserace Betting Levy Act 1981, Section 2 is up to date with all changes known to be in force on or before 17 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- F3** Word in s. 2(3) substituted (25.4.2017) by [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), reg. 1(2), **Sch. para. 18(3)(a)** (with reg. 2)
- F4** Words in s. 2(3) substituted (25.4.2017) by [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), reg. 1(2), **Sch. para. 18(3)(b)** (with reg. 2)
- F5** Words in s. 2(3) omitted (25.4.2017) by virtue of [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), reg. 1(2), **Sch. para. 18(3)(c)** (with reg. 2)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act power to amend conferred by [2004 c. 25 s. 15\(1\)\(c\)](#)