



Horserace Betting Levy Act 1981

1981 CHAPTER 30

4 Supplementary provisions.

- (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 [^{F1}person on whom the notice is served] 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 [^{F2}person] 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 [^{F2}person] 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 [^{F2}person] within fourteen days of the determination of the appeal.
- (3) If, otherwise than with the consent in writing of the [^{F3}person] 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 [^{F3}person] ; ^{F4} ...
 - ^{F4}(ii)
 - (iii) any criminal proceedings,

any person to whom this subsection applies discloses to any other person in such a manner as to identify the [^{F3}person] concerned any information concerning that [^{F3}person] obtained through the exercise of any functions under this Act, he shall be liable on summary conviction to a fine not exceeding [^{F5}level 4 on the standard scale].

Changes to legislation: Horse Race Betting Levy Act 1981, Section 4 is up to date with all changes known to be in force on or before 30 July 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

- (4) Subsection (3) above applies to any person who is a member, officer or servant of the Levy Board ^{F6}... 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 [^{F7}person] 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 [^{F7}person] 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.

Textual Amendments

- F1** Words in s. 4(1)(b) substituted (25.4.2017) by [The Horse Race Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 20\(2\)](#) (with [reg. 2](#))
- F2** Word in s. 4(2) substituted (25.4.2017) by [The Horse Race Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 20\(3\)](#) (with [reg. 2](#))
- F3** Word in s. 4(3) substituted (25.4.2017) by [The Horse Race Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 20\(4\)\(a\)](#) (with [reg. 2](#))
- F4** S. 4(3)(b)(ii) and word omitted (25.4.2017) by virtue of [The Horse Race Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 20\(4\)\(b\)](#) (with [reg. 2](#))
- F5** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [s. 289G](#)
- F6** Words in s. 4(4) omitted (25.4.2017) by virtue of [The Horse Race Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 20\(5\)](#) (with [reg. 2](#))
- F7** Word in s. 4(5) substituted (25.4.2017) by [The Horse Race Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 20\(6\)](#) (with [reg. 2](#))

Modifications etc. (not altering text)

- C1** The text of s. 4(6), Sch. is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Changes to legislation:

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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\(1\)\(c\)](#)