STATUTORY INSTRUMENTS

1982 No. 829 (S. 115)

BETTING, GAMING AND LOTTERIES

The Betting Levy Appeal Tribunal (Scotland) Amendment Rules 1982

Made - - - -	16*th June* 1982
Laid before Parliament	29*th June* 1982
Coming into Operation	20*th July* 1982

The Lord President of the Court of Session in exercise of the powers conferred on him by section 29(3) of the Betting, Gaming and Lotteries Act 1963(**a**) , and after consultation with the Council on Tribunals in accordance with section 10(1) of the Tribunals and Inquiries Act 1971(**b**) , hereby makes the following rules:—

Citation, commencement and interpretation

1.—(1) These rules may be cited as the Betting Levy Appeal Tribunal (Scotland) Amendment Rules 1982 and shall come into operation on 20th July 1982.

(2) In these rules a rule referred to by number means the rule so numbered in the Betting Levy Appeal Tribunal (Scotland) Rules 1963 (**c**) and unless the context otherwise requires "the Schedule" means the Schedule to those Rules.

Amendments

2.—(1) In rule 2(1)—

(a) For the definition of "the Act" there shall be substituted the following definitions:—

" 'the Act of 1963' means the Betting, Gaming and Lotteries Act 1963;
'the Act of 1969' means the Horserace Betting Levy Act 1969 (**d**);
'the Act of 1981' means the Horserace Betting Levy Act 1981 (**e**) ;";

(b) For the definition of "appellant" there shall be substituted the following definition:—

" 'appellant' means a person who has appealed to an appeal tribunal under section 28 of the Act of 1963 or under section 2 of the Act of 1981;";

(c) In the definition of "the Board" after the words "the Act" there shall be added "of 1963;";

(d) The definition of "the Committee" shall be omitted;

(**a**) 1963 c.2; section 29 was extended by paragraph 2 of the Schedule to the Horserace Betting Levy Act 1981 (c.30).
(**b**) 1971 c.62.
(**c**) S.I. 1963/1830.
(**d**) 1969 c.14.
(**e**) 1981 c.30.

(e) In the definition of "tribunal" after the words "the Act" there shall be added "of 1963".

(2) Paragraph (2) of rule 2 shall be re-numbered as paragraph (3).

(3) After paragraph (1) of rule 2 insert the following paragraph—

"(2) A form referred to by number means the form so numbered in the Schedule to these rules."

3. In the Rules, for the word "Schedule" wherever it occurs except in rule 2(2) there shall be substituted the word "Form".

4. For paragraphs (1) and (2) of rule 3 there shall be substituted the following paragraphs:—

"(1) Subject to section 3(7) of the Act of 1981 the Board shall refer an appeal under section 28 of the Act of 1963 or under section 2 of the Act of 1981 to a tribunal by notice in writing substantially in accordance with Forms 1 or 4 as the case may be.

(2) On referring an appeal to a tribunal, the Board shall at the same time—

(a) furnish the tribunal with copies of the appellant's declaration (if any), the Board's notice of assessment issued under section 28 of the Act of 1963 or notice of determination issued under section 1 of the Act of 1981 (as the case may be) and the appellant's notice of appeal; and

(b) furnish the appeallant with copies of the notice of reference, inform him in writing of the address of the tribunal, and advise him that he should within twenty one days send to the tribunal and to the Board the statement referred to in paragraph (3) of this Rule."

5. In rule 3(4)—

(i) after the words "Schedule 2" where it occurs there shall be added "or Form 5 as the case may be";

(ii) delete the word "hereto" where it occurs.

6. In rule 8(2)—

(i) after the words "Schedule 3" where it occurs there shall be added "or Form 6 as the case may be";

(ii) delete the word "hereto" where it occurs.

7. In rule 9 after the words "of the Act" there shall be added "of 1963".

8. For rule 10 there shall be substituted the following rule—

"**10.** The tribunal shall not give direction or a certificate under section 29(6) or (7) of the Act of 1963 or a certificate under section 3 of the Act of 1969 (**a**) without having given the Board and the appellant an opportunity of being heard or of making representations orally or in writing".

9. Before Schedule 1 of the Rules there shall be added the following heading—"SCHEDULE".

10. Schedule 3 of the Schedule shall be amended by inserting after the words "to which the appeal" the words "against notice of assessment".

11. There shall be added to the forms which appear in the Schedule the forms which are set out in the Schedule to these rules.

(**a**) As amended by paragraph 5 of the Schedule to the Act of 1981.

Emslie,
Lord President.

16th June 1982.
Edinburgh.

SCHEDULE

FORM 4

Rule 3(1)

Horserace Betting Levy Act 1981
NOTICE OF REFERENCE

The Horserace Betting Levy Board hereby refers to the Horserace Betting Levy Appeal Tribunal for Scotland the appeal of *[name and address of appellant.]*

Notice of the appeal, of which a copy is attached, was received by the Board on 19 .

Dated 19 . *(Signed)*

On behalf of the Board.

To the Horserace Betting Levy Appeal Tribunal for Scotland.

FORM 5

Rule 3(4)

Horserace Betting Levy Act 1981

NOTICE REQUIRING FACILITIES FOR INVESTIGATION

The Horserace Betting Levy Appeal Tribunal for Scotland, to which your appeal has been referred, requires the following facilities *[or further facilities]* for the investigation of your appeal, which was referred to the tribunal on 19 :—

Here state facilities required.

If you object to affording the facilities mentioned above on the ground that they are unnecessary or unreasonable, you should so inform the tribunal immediately. You will then be given an opportunity of making representations to the tribunal which may, if it thinks fit, after having considered your representations, modify or withdraw this notice.

NOTE:– Section 2(3)(a) of the Act provides that the tribunal "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".

Date 19 . *(Signed)*

On behalf of the tribunal.

To *[name of appellant]*

FORM 6

Rule 8(2)

Horserace Betting Levy Act 1981

DECISION OF THE TRIBUNAL

The Horserace Betting Levy Appeal Tribunal for Scotland, to which the appeal against notice of determination of *[name of appellant]* was referred by the Horserace Betting Levy Board by notice dated 19 , having heard the said appeal, has determined that, in respect of the levy period commencing on 1st April 19

** Delete if inapplicable*

*(1) the appellant falls for the purposes of the relevant scheme into the following categories for payments on account of the levy:

*(2) the following special provisions of the said scheme requiring payments on account of the levy apply to the appellant:

*(3) the appellant is not liable under the said scheme to make any payments on account of the levy.

The tribunal accordingly directs that—

*(1) the notice of determination issued by the Board in respect of the appellant and dated 19 shall be confirmed [or shall be amended by substituting for the amounts to be paid on account the following amounts] [and/or shall be amended by substituting for the time specified therein as the times during the levy period at which payments on account are to be made the following times].

*(2) the notice of determination issued by the Board in respect of the appellant shall be rescinded.

Dated 19 . *(signed)*

Chairman

On behalf of the tribunal

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These rules amend the Betting Levy Appeal Tribunal (Scotland) Rules 1963 by making provisions for those appeals which are brought under the Horserace Betting Levy Act 1981 against a notice of determination issued by the Horserace Betting Levy Board requiring payments on account of the levy payable under section 27 of the Betting, Gaming and Lotteries Act 1963.

Rules 2(d), 4 and 8 also make certain minor amendments to the 1963 rules which are consequential upon changes that were made to the 1963 Act by sections 2 and 3 of the Horserace Betting Levy Act 1969.

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