

## SCHEDULE

### Amendments to enactments relating to the Horserace Betting Levy

#### **Betting, Gaming and Lotteries Act 1963**

6.—(1) Section 28 (assessment of or exemption from levy) is amended as follows.

(2) Before subsection (5) insert—

“(4A) As soon as practicable after the end of a levy period, the Levy Board must serve an assessment notice on every person they have assessed as liable to pay the levy under section 27 for that period.

(4B) The assessment notice must state—

- (a) the amount that the Levy Board have assessed that the person is liable to pay,
- (b) the basis on which that amount has been calculated, and
- (c) when and how the amount must be paid.”

(3) In subsection (5), for “issued by the Levy Board in the case of any bookmaker” substitute “served on any person by the Levy Board”.

(4) In subsection (6)—

- (a) omit “or grant the appellant a certificate of exemption from the levy, according to the tribunal’s opinion as to the category in which he falls,”,
- (b) in paragraph (a), omit “or grant the appellant a certificate of exemption”, and
- (c) omit “as to the category into which the appellant falls for the purposes of the levy for the levy period in question”.

(5) In subsection (7), for “bookmaker” (in both places) substitute “person”.

(6) In subsection (8), for “bookmaker” substitute “person”.

(7) In subsection (9), for “bookmaker” (in both places) substitute “person”.

(8) Omit subsection (10).

(9) In the heading, omit “or exemption from bookmakers”.