



Horserace Betting and Olympic Lottery Act 2004

2004 CHAPTER 25

PART 2

ABOLITION OF THE HORSERACE BETTING LEVY SYSTEM

15 Abolition of levy

- (1) The Secretary of State may by order made by statutory instrument—
 - (a) repeal any of sections 24 to 30 of the Betting, Gaming and Lotteries Act 1963 (levy);
 - (b) repeal a provision of the Horserace Betting Levy Act 1969 (c. 14);
 - (c) repeal a provision of the Horserace Betting Levy Act 1981 (c. 30);
 - (d) provide for the Horserace Betting Levy Board to cease to exist.
- (2) An order under subsection (1) may—
 - (a) repeal different provisions at different times;
 - (b) repeal a provision generally or only to a specified extent;
 - (c) make consequential provision (which may include provision amending or repealing an enactment, in addition to the provision made by section 17 and Schedule 4).
- (3) An order under subsection (1) may make transitional provision or savings, which may include provision—
 - (a) modifying the effect of a provision pending its repeal;
 - (b) about the conduct of the Horserace Betting Levy Board pending the repeal of section 24 of the Betting, Gaming and Lotteries Act 1963;
 - (c) about the conduct of the Bookmakers' Committee pending the repeal of section 26 of that Act;
 - (d) about the conduct of an appeal tribunal pending the repeal of section 29 of that Act.

- (4) An order under subsection (1) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

16 Property of the Levy Board

- (1) In this Part “transfer scheme” means a scheme providing for the transfer of specified property, rights and liabilities of the Horserace Betting Levy Board—
- (a) to a person specified in the scheme, and
 - (b) at a time specified in the scheme.
- (2) If the Secretary of State directs the Board to make and submit to the Secretary of State a transfer scheme—
- (a) the Board shall comply with the direction,
 - (b) the Secretary of State may approve the scheme with or without modification, and
 - (c) if approved, the scheme shall have effect.
- (3) A direction of the Secretary of State under subsection (2)—
- (a) shall specify a date by which the transfer scheme is to be made;
 - (b) may specify property, rights or liabilities to be transferred by the transfer scheme;
 - (c) may specify to whom property, rights or liabilities are to be transferred by the transfer scheme.
- (4) The Secretary of State may make a transfer scheme if—
- (a) the Board fails to comply with a direction under subsection (2), or
 - (b) the Secretary of State decides not to approve a scheme submitted under that subsection.
- (5) A transfer scheme made under subsection (4) shall have effect.
- (6) The Secretary of State shall not make or approve a transfer scheme under this section unless satisfied that any property or rights transferred will be used or exercised for the purpose of—
- (a) the improvement of breeds of horses,
 - (b) the advancement or encouragement of veterinary science or veterinary education, or
 - (c) the improvement of horse racing.
- (7) Schedule 3 (which makes supplementary provision in connection with directions and schemes under this section) shall have effect.

17 Consequential amendments

- (1) The Secretary of State—
- (a) may bring this section into force by provision included in an order made under section 15(1), and
 - (b) shall not make an order under section 15(1)(d) providing for the Horserace Betting Levy Board to cease to exist unless the order also makes provision, or an earlier order under section 15(1) has made provision, bringing this section into force at or before the time when that Board ceases to exist.

Status: This is the original version (as it was originally enacted).

- (2) Schedule 4 (consequential amendments) shall have effect.
- (3) A certificate of approval issued under section 13 of the Betting, Gaming and Lotteries Act 1963 (c. 2) before the coming into force of this section (“commencement”)—
 - (a) shall continue to have effect after commencement as if issued by the Gaming Board for Great Britain under that section as amended by Schedule 4,
 - (b) may be revoked by the Gaming Board for Great Britain, and
 - (c) shall expire at the end of the period of three years beginning with the date of commencement (but without prejudice to the power to issue a new certificate).

18 Tax

- (1) The Treasury may make regulations providing—
 - (a) for a tax provision not to apply, or to apply with modifications, in respect of anything done under or in consequence of a transfer scheme;
 - (b) for anything done under or in consequence of a transfer scheme to have or not have a specified consequence, or to be treated in a specified way, for the purposes of a tax provision;
 - (c) for anything done in connection with, or done by a person with rights in connection with, anything that was at any time transferred under a transfer scheme, to have or not have a specified consequence, or to be treated in a specified way, for the purposes of a tax provision;
 - (d) for a tax provision not to apply, or to apply with modifications, in respect of anything transferred under a transfer scheme;
 - (e) for anything transferred under a transfer scheme to be treated in a specified way for the purposes of a tax provision;
 - (f) for the withdrawal of relief (whether or not granted by virtue of the regulations), and the charging of tax, in connection with anything done under or in consequence of a transfer scheme where a specified event occurs, or specified conditions are satisfied, whether on or after the commencement of the scheme;
 - (g) for a power under this Part, or anything done in exercise of a power under this Part, to have or not have a specified consequence, or to be treated in a specified way, for the purposes of a tax provision.
- (2) In subsection (1) “tax provision” means a provision of an enactment about income tax, corporation tax, capital gains tax, stamp duty, stamp duty land tax or stamp duty reserve tax.
- (3) Regulations under this section—
 - (a) shall be made by statutory instrument, and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

19 Interpretation: “enactment”

In this Part “enactment” includes an Act of the Scottish Parliament.

20 Extent

This Part shall not extend to Northern Ireland.