



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Setting of the tax

95 District council tax: setting and collection.

- (1) In relation to each financial year, a regional council shall estimate the amount which would be produced by each of the district council taxes for that year in each district in their region as that amount falls to be ascertained in pursuance of regulations made under subsection (6) below.
- (2) For the purpose of making the estimate mentioned in subsection (1) above, the regional council shall assume that in respect of the financial year concerned both the regional council and the district council set £1, or such other amount as may be prescribed, as the amount mentioned in section 93(1)(a) above.
- (3) The regional council shall, before such date as may be prescribed in relation to each financial year, notify the council of each district in their region of the estimate made under subsection (1) above in relation to that district for that financial year.
- (4) In respect of the financial year 1993-94 and each subsequent financial year, every district council shall, within two days of the date mentioned in section 93(2) above, intimate to the regional council within whose region their district falls—
 - (a) the amount of district council tax they have set; and
 - (b) such further information with respect to the district council tax as may reasonably be needed by the regional council for the purpose of issuing notices in accordance with regulations made under paragraph 2 of Schedule 2 to this Act.
- (5) A regional council shall be liable to pay to the council of each district in their region, in respect of the district council tax for any financial year, the amount produced in

Status: Point in time view as at 06/03/1992. This version of this provision has been superseded.

Changes to legislation: Local Government Finance Act 1992, Section 95 is up to date with all changes known to be in force on or before 06 July 2024. 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)

the district by that tax; and shall, in accordance with such arrangements as may be prescribed, make payments to the district council on account of that liability.

- (6) For the purposes of subsection (5) above, the amount produced in a district by the district council tax for a financial year shall, subject to subsection (7) below, be ascertained after the end of that year in such manner as may be prescribed, and—
- (a) if that amount exceeds the aggregate amount of payments on account made under subsection (5) above, the balance shall be paid by the regional council to the district council; and
 - (b) if that amount is less than the said aggregate amount, the balance shall be set off against payments on account under subsection (5) above in respect of the next following financial year.
- (7) The Secretary of State may prescribe what deductions are to be made in estimating and ascertaining the amount produced by each of the regional and district council taxes levied by a regional council.
- (8) There shall be taken into account, in the calculation of the amount which a regional council are liable, under subsection (5) above, to pay to a district council, the amount of any council tax and council water charge which has been collected by the district council under paragraph 19 of Schedule 2 to this Act and is due but has not been paid to the regional council.
- (9) The amount which a regional council are liable to pay under subsection (5) above to a district council shall, if not paid by such date as may be prescribed, attract interest at such rate as may be prescribed.

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