

Draft Order laid before the Scottish Parliament under section 74(4) of the Local Government Finance Act 1992, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2016 No.

COUNCIL TAX

**The Council Tax (Substitution of Proportion) (Scotland) Order
2016**

Made - - - - - *2016*
Coming into force - - - - - *1st April 2017*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 74(3) of the Local Government Finance Act 1992(a).

In accordance with section 74(4) of that Act, a draft of this Order has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. This Order may be cited as the Council Tax (Substitution of Proportion) (Scotland) Order 2016 and comes into force on 1st April 2017.

Substitution of proportion

2.—(1) In section 74(1) of the Local Government Finance Act 1992(b), for the words after “proportion—” substitute—

“240: 280: 320: 360: 473: 585: 705: 882

where

240 is for dwellings listed in valuation band A, 280 is for dwellings listed in valuation band B, and so on.”.

(a) 1992 c.14. The function of the Secretary of State under section 74(3) was transferred to the Scottish Ministers by the Scotland Act 1998 (c.46), section 53.
(b) Section 74(1) was amended by the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 14, paragraph 1.

(2) The substitution made by paragraph (1) has effect as regards financial years beginning on or after 1st April 2017.

St Andrew's House,
Edinburgh
Date

Name
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Order)

The Local Government Finance Act 1992 (“the 1992 Act”) provides for council tax to be payable in respect of a dwelling in Scotland by reference to which of the 8 valuation bands the dwelling falls within. Section 74(1) of that Act specifies a proportion which serves to determine the relationship between council tax levels for dwellings in the different bands within each local authority’s area. This Order substitutes a new proportion for the purposes of section 74(1). The proportion is changed for the first time since being set by the 1992 Act and the new proportion will have effect from financial year 2017-18 onwards.

The new proportion has the effect of increasing the levels of tax payable for dwellings in the higher 4 bands (E to H) relative to that payable for dwellings in the lower 4 bands.

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