



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Chargeable dwellings

72 Dwellings chargeable to council tax.

- (1) Council tax shall be payable in respect of any dwelling which is not an exempt dwelling.
- (2) In this Part, “dwelling”—
 - (a) means any lands and heritages—
 - (i) which consist of one or more dwelling houses with any garden, yard, garage, outhouse or pertinent belonging to and occupied with such dwelling house or dwelling houses; and
 - (ii) which would, but for the provisions of section 73(1) below, be entered separately in the valuation roll;
 - (b) includes—
 - (i) the residential part of part residential subjects; and
 - (ii) that part of any premises which has, in terms of section 45 of the 1980 Act, been apportioned, as at 1st April 1989, as a dwelling house; and
 - (c) does not include a caravan which is not a person’s sole or main residence.
- (3) For the purposes of subsection (2) above “caravan” has the same meaning as it has in Part I of the ^{M1}Caravan Sites and Control of Development Act 1960.
- (4) The Secretary of State may vary the definition of dwelling in subsection (2) above by including or excluding such lands and heritages or parts thereof or such class or classes of lands and heritages or parts thereof as may be prescribed.
- (5) The Secretary of State may by order provide that in such cases as may be prescribed by or determined under the order—

Status: Point in time view as at 01/10/1995.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Chargeable dwellings is up to date with all changes known to be in force on or before 17 June 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)

- (a) anything which would (apart from the order) be one dwelling shall be treated as two or more dwellings; and
 - (b) anything which would (apart from the order) be two or more dwellings shall be treated as one dwelling.
- (6) In this Part—
- “chargeable dwelling” means any dwelling in respect of which council tax is payable;
 - “exempt dwelling” means any dwelling of a class prescribed by an order made by the Secretary of State.
- (7) For the purposes of subsection (6) above, a class of dwelling may be prescribed by reference to—
- (a) the physical characteristics of dwellings;
 - (b) the fact that dwellings are unoccupied or are occupied for prescribed purposes or are occupied or owned by persons of prescribed descriptions; or
 - (c) such other factors as the Secretary of State thinks fit.
- (8) Schedule 5 to this Act shall have effect in relation to part residential subjects.

Modifications etc. (not altering text)

- C1** Definition of "dwelling" in s. 72(2) varied (1.7.1992) by [S.I. 1992/1334](#), **reg. 2**, 3, 4, 5.
 Definition of "dwelling" in s. 72(2) varied (28.12.1992) by [S.I. 1992/2995](#), **arts. 3, 4, 5**
 Definition of "dwelling" in s. 72(2) varied by [S.I. 1993/526](#), **reg. 2**
 Definition of "dwelling" in s. 72(2) varied (1.4.1997) by [S.I. 1997/673](#), **reg. 2(1)(2)**

Marginal Citations

- M1** 1960 c. 62.

73 Alterations to valuation roll.

- (1) Subject to subsection (7) below, dwellings shall not be entered in the valuation roll in respect of the financial year 1993-94 or any subsequent financial year.
- (2) Dwellings in respect of which there is an entry in the valuation roll immediately before 1st April 1993 shall be deleted from the roll with effect from that date.
- (3) Lands and heritages—
 - (a) in respect of which there is, by reason of the fact that they constitute domestic subjects within the meaning of section 2(3) of the ^{M2}Abolition of Domestic Rates Etc. (Scotland) Act 1987 (“the 1987 Act”), no entry on the roll immediately before 1st April 1993; and
 - (b) which are not dwellings within the meaning of section 72(2) above, shall be entered on the valuation roll with effect from that date.
- (4) Where, after 1st April 1993, any lands and heritages (including a caravan which constitutes a person’s sole or main residence) or any parts of lands and heritages cease to be a dwelling, they shall be entered in the valuation roll with effect from the date on which they so cease.

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- (5) Where after 1st April 1993, by virtue of regulations made under section 72(4) above, any lands and heritages or any parts of lands and heritages—
- (a) cease to be dwellings, they shall be entered in the valuation roll;
 - (b) become dwellings, any entry in the valuation roll in respect of such lands and heritages shall be deleted,
- with effect from such date as may be prescribed by such regulations.
- (6) Where a part of any lands and heritages falls within a class prescribed under section 72(4) above—
- (a) the part so affected and the remainder shall be treated for the purposes of the Valuation Acts as separate lands and heritages, and
 - (b) the part of those lands and heritages which does not constitute a dwelling shall be entered in the valuation roll accordingly.
- (7) Nothing in this section affects the entering in the valuation roll of part residential subjects.

Marginal Citations

M2 1987 c. 47.

74 Different amounts for dwellings in different valuation bands.

- (1) The amounts of regional, islands or district council tax payable in respect of dwellings situated in any local authority's area and listed in different valuation bands shall be in the proportion—
- 6: 7: 8: 9: 11: 13: 15: 18
- where 6 is for dwellings listed in valuation band A, 7 is for dwellings listed in valuation band B, and so on.
- (2) The valuation bands for dwellings are set out in the following Table—

<i>Range of values</i>	<i>Valuation band</i>
Values not exceeding £27,000	A
Values exceeding £27,000 but not exceeding £35,000	B
Values exceeding £35,000 but not exceeding £45,000	C
Values exceeding £45,000 but not exceeding £58,000	D
Values exceeding £58,000 but not exceeding £80,000	E
Values exceeding £80,000 but not exceeding £106,000	F
Values exceeding £106,000 but not exceeding £212,000	G

Status: Point in time view as at 01/10/1995.

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Values exceeding £212,000

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- (3) The Secretary of State may by order, as regards financial years beginning on or after such date as is specified in the order—
 - (a) substitute another proportion for that which is for the time being effective for the purposes of subsection (1) above;
 - (b) substitute other valuation bands for those which are for the time being effective for the purposes of subsection (2) above.
- (4) No order under subsection (3) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.
- (5) Any reference in this Part to dwellings listed in a particular valuation band shall be construed as a reference to dwellings to which that valuation band is shown as applicable in the valuation list.

Status:

Point in time view as at 01/10/1995.

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