



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Preliminary*

#### **70 Council tax in respect of dwellings.**

- (1) In respect of the financial year 1993-94 and each subsequent financial year, each local authority in Scotland shall impose a tax which—
  - [<sup>F1</sup>(a) shall be known as the council tax of the council which set it;]
  - (b) shall be payable in respect of dwellings situated in that authority's area.
- (2) The expenses of a local authority in discharging functions under any public general Act, so far as not met otherwise or so far as not otherwise provided for in any such Act, shall be met out of the council tax imposed by the local authority under this Part.

#### **Textual Amendments**

- F1** S. 70(1)(a) substituted (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), Sch. 13, para. 176(2) (with s. 128(8)); S.I. 1996/323, art. 2(1)(c)(2)

#### **71 Liability to be determined on a daily basis.**

- (1) Liability to pay council tax shall be determined on a daily basis.
- (2) For the purposes of determining for any day—
  - (a) whether any property is a chargeable dwelling;
  - (b) which valuation band is shown in a valuation list as applicable to any chargeable dwelling;
  - (c) the person liable to pay council tax in respect of any such dwelling; or

---

*Status: Point in time view as at 19/02/1996.*

*Changes to legislation: Local Government Finance Act 1992, Cross Heading: Preliminary is up to date with all changes known to be in force on or before 29 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)*

---

(d) whether any amount of council tax is subject to a discount and (if so) the amount of the discount,  
it shall be assumed that any state of affairs subsisting at the end of the day had subsisted throughout the day.

---

**Modifications etc. (not altering text)**

C1 S. 71 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

**Status:**

Point in time view as at 19/02/1996.

**Changes to legislation:**

Local Government Finance Act 1992, Cross Heading: Preliminary is up to date with all changes known to be in force on or before 29 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.