



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Preliminary

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Point in time view as at 06/03/1992. This version of this provision has been superseded.

Changes to legislation:

Local Government Finance Act 1992, Section 71 is up to date with all changes known to be in force on or before 25 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.