



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Liability to tax*

#### 77 Liability of spouses.

(1) Where—

- (a) a person who is liable to pay council tax in respect of any chargeable dwelling and any day is married to [<sup>F1</sup>or in a civil partnership with] another person; and
- (b) that other person is also a resident of the dwelling on that day but would not, apart from this section, be so liable,

those persons shall be jointly and severally liable to pay the council tax payable in respect of that dwelling and that day.

(2) Subsection (1) above shall not apply as respects any day on which the other person there mentioned falls to be disregarded for the purposes of discount.

[<sup>F2</sup>(a) by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired)]<sup>F3</sup>; or

- (b) being a student, by virtue of paragraph 4 of that Schedule.]

(3) For the purposes of this section two persons are married to each other if they are a man and a woman—

- (a) who are married to each other; or
- (b) who are not married to each other but are living together as husband and wife.

[<sup>F4</sup>(4) For the purposes of this section two persons are in a civil partnership if they are two persons of the same gender—

- (a) who have formed a civil partnership; or

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*Status: Point in time view as at 28/02/2013.*

*Changes to legislation: Local Government Finance Act 1992, Section 77 is up to date with all changes known to be in force on or before 16 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)*

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- (b) who have not formed a civil partnership but are living together as if civil partners.]

**Textual Amendments**

- F1** Words in s. 77(1)(a) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Consequential Amendments\) \(Scotland\) Order 2005 \(S.S.I. 2005/623\)](#), [art. 18\(a\)](#)
- F2** Word in s. 77(2) inserted (1.6.2001) by [2001 asp 6, s. 4\(3\)\(a\)](#); S.S.I. 2001/191, [art. 2](#)
- F3** [S. 77\(2\)\(b\)](#) and the word preceding it inserted (1.6.2001) by [2001 asp 6, s. 4\(3\)\(b\)](#); S.S.I. 2001/191, [art. 2](#)
- F4** [S. 77\(4\)](#) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Consequential Amendments\) \(Scotland\) Order 2005 \(S.S.I. 2005/623\)](#), [art. 18\(b\)](#)

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

- C1** [S. 77](#) applied (with modifications) (24.6.1992) by [S.I. 1992/1203, reg. 2, Sch.](#)

**Status:**

Point in time view as at 28/02/2013.

**Changes to legislation:**

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