



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Amounts of tax payable

78 **Basic amounts payable.**

Subject to sections 79 and 80 below, a person who is liable to pay council tax in respect of any chargeable dwelling and any day shall, as respects the dwelling and the day, pay to the levying authority for the area in which the dwelling is situated an amount calculated in accordance with the formula—

$$\frac{A}{D}$$

where—

A is the amount or, as the case may be, the aggregate of the amounts which, for the financial year in which the day falls and for dwellings in the valuation band listed for the dwelling, has or have been imposed by the local authority or authorities in whose area or areas the dwelling is situated;

D is the number of days in the financial year.

Modifications etc. (not altering text)

C1 S. 78 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Point in time view as at 06/03/1992. This version of this provision has been superseded.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 78 is up to date with all changes known to be in force on or before 06 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.