



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Miscellaneous and supplemental

99 Interpretation of Part II.

- (1) In this Part and in sections 107 to 112 below, unless the context otherwise requires—
- “the 1947 Act” means the ^{M1}Local Government (Scotland) Act 1947;
 - “the 1956 Act” means the ^{M2}Valuation and Rating (Scotland) Act 1956;
 - “the 1968 Act” means the ^{M3}Sewerage (Scotland) Act 1968;
 - “the 1973 Act” means the ^{M4}Local Government (Scotland) Act 1973;
 - “the 1975 Act” means the ^{M5}Local Government (Scotland) Act 1975;
 - “the 1980 Act” means the ^{M6}Water (Scotland) Act 1980;
 - “the Valuation Acts” means the ^{M7}Lands Valuation (Scotland) Act 1854, the Acts amending that Act, and any other enactment relating to valuation;
 - “apportionment note” has the meaning assigned to it in paragraph 1 of Schedule 5 to this Act;
 - “council tax” shall be construed in accordance with the provisions of section 70(1) above;
 - “council water charge” shall be construed in accordance with the provisions of paragraph 6 of Schedule 11 to this Act;
 - “levying authority” means a regional or islands council;
 - [^{F1}“local authority” means a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994; and “council” shall be construed accordingly;]
 - “housing body” means—
 - (a) a district council;

Status: Point in time view as at 19/02/1996. This version of this provision has been superseded.

Changes to legislation: Local Government Finance Act 1992, Section 99 is up to date with all changes known to be in force on or before 31 May 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)

- (b) a development corporation (within the meaning of the ^{M8}New Towns (Scotland) Act 1968); or
 - (c) Scottish Homes;
 - “part residential subjects” means lands and heritages which are used partly as the sole or main residence of any person, other than—
 - (a) dwellings (except the residential part of part residential subjects);
 - (b) such other class or classes of lands and heritages as may be prescribed;
 - “public sewage treatment works” has the meaning assigned to it in section 59(1) of the 1968 Act;
 - “public sewer” has the meaning assigned to it in section 59(1) of the 1968 Act;
 - “rateable value” shall be construed in accordance with the provisions of section 6 of the 1956 Act;
 - “resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling; and cognate expressions shall be construed accordingly;
 - “valuation appeal committee” means a valuation appeal committee established under section 4 of the 1975 Act;
 - “water authority” has the meaning assigned to it in section 3 of the 1980 Act.
- (2) In this Part and sections 107 to 112 below and in any other enactment, whether passed or made before or after the passing of this Act, and unless the context otherwise requires—
- (a) the word “rate” shall mean—
 - (i) the non-domestic rate;
 - (ii) the non-domestic water rate; and
 - (iii) the non-domestic sewerage rate;
 - (b) the expression “non-domestic rate” shall be construed in accordance with the provisions of section 37 of the 1975 Act;
 - (c) the expression “non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the 1980 Act; and
 - (d) the expression “non-domestic sewerage rate” shall be construed in accordance with the provisions of paragraph 19 of Schedule 11 to this Act,
- and cognate expressions shall be construed accordingly.
- (3) In this Part—
- (a) any reference to dwellings listed in a particular valuation band shall be construed in accordance with section 74(5) above; and
 - (b) any reference to an amount payable in respect of council tax for any financial year includes a reference to an amount payable in respect of council tax for any period falling within that year.

Textual Amendments

F1 Definition of “local authority” substituted (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 128(1), **Sch. 13 para. 176(12)(b)** (with s. 128(8)); S.I. 1996/323, **arts. 2(1)(c)**

Modifications etc. (not altering text)

C1 S. 99(3) applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

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Commencement Information

- II** S. 99 wholly in force; s. 99(1)(3) in force at Royal Assent see s. 119(2)(a); s. 99(2) in force at 1.4.1993 by S.I. 1993/575, **art. 2**
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Marginal Citations

- M1** 1947 c. 43.
M2 1956 c. 60.
M3 1968 c. 47.
M4 1973 c. 65.
M5 1975 c. 30.
M6 1980 c. 45.
M7 1854 c. 91.
M8 1968 c. 16.

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