



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—
 - [^{F1}(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)

Changes to legislation:

Local Government Finance Act 1992, Section 70 is up to date with all changes known to be in force on or before 01 February 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. The amending S.I. was revoked before ever coming into force by S.I. 2010/1906, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)