



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Chargeable dwellings

74 Different amounts for dwellings in different valuation bands.

- (1) The amounts of ^{F1} . . . council tax payable in respect of dwellings situated in any local authority's area and listed in different valuation bands shall be in the proportion—
[^{F2}240: 280: 320: 360: 473: 585: 705: 882
where
240 is for dwellings listed in valuation band A, 280 is for dwellings listed in valuation band B, and so on.]
- (2) The valuation bands for dwellings are set out in the following Table—

<i>Range of values</i>	<i>Valuation band</i>
Values not exceeding £27,000	A
Values exceeding £27,000 but not exceeding £35,000	B
Values exceeding £35,000 but not exceeding £45,000	C
Values exceeding £45,000 but not exceeding £58,000	D
Values exceeding £58,000 but not exceeding £80,000	E
Values exceeding £80,000 but not exceeding £106,000	F

Changes to legislation: Local Government Finance Act 1992, Section 74 is up to date with all changes known to be in force on or before 22 April 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) View outstanding changes

Values exceeding £106,000 but not exceeding £212,000	G
Values exceeding £212,000	H

- (3) The Secretary of State may by order, as regards financial years beginning on or after such date as is specified in the order—
- (a) substitute another proportion for that which is for the time being effective for the purposes of subsection (1) above;
 - (b) substitute other valuation bands for those which are for the time being effective for the purposes of subsection (2) above.
- (4) No order under subsection (3) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.
- (5) Any reference in this Part to dwellings listed in a particular valuation band shall be construed as a reference to dwellings to which that valuation band is shown as applicable in the valuation list.

Textual Amendments

- F1** Words in s. 74(1) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(a)(d), **Sch. 2**
- F2** Words in s. 74(1) substituted (1.4.2017 with effect in accordance with art. 2(2) of the amending S.S.I.) by **The Council Tax (Substitution of Proportion) (Scotland) Order 2016** (S.S.I. 2016/368), arts. 1, **2(1)**

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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\(1\)](#)