



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Liability to tax*

#### **75 Persons liable to pay council tax**

- (1) The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.
- (2) A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day—
  - (a) he is the resident owner of the whole or any part of the dwelling;
  - (b) he is a resident tenant of the whole or any part of the dwelling;
  - (c) he is a resident statutory tenant, resident statutory assured tenant or resident secure tenant of the whole or any part of the dwelling;
  - (d) he is a resident sub-tenant of the whole or any part of the dwelling;
  - (e) he is a resident of the dwelling; or
  - (f) he is any of the following—
    - (i) the sub-tenant of the whole or any part of the dwelling under a sub-lease granted for a term of 6 months or more;
    - (ii) the tenant, under a lease granted for a term of 6 months or more, of any part of the dwelling which is not subject to a sub-lease granted for a term of 6 months or more;
    - (iii) the owner of any part of the dwelling which is not subject to a lease granted for a term of 6 months or more.
- (3) Where, in relation to any chargeable dwelling and any day, two or more persons fall within the first paragraph of subsection (2) above to apply, they shall be jointly and severally liable to pay the council tax payable in respect of the dwelling and that day.

---

*Status: This is the original version (as it was originally enacted).*

---

(4) Subsection (3) above shall not apply as respects any day on which one or more of the persons there mentioned fall to be disregarded for the purposes of discount by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired) and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day shall be determined as follows—

- (a) if only one of those persons does not fall to be so disregarded, he shall be solely liable;
- (b) if two or more of those persons do not fall to be so disregarded, they shall be jointly and severally liable.

(5) In this section—

“secure tenant” means a tenant under a secure tenancy within the meaning of Part III of the Housing (Scotland) Act 1987;

“statutory tenant” means a statutory tenant within the meaning of the Rent (Scotland) Act 1984;

“statutory assured tenant” means a statutory assured tenant within the meaning of the Housing (Scotland) Act 1988.