



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 [^{F1}local] authority for the area in which the dwelling is situated an amount calculated in accordance with the formula—

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

where—

[^{F2}“A” is the amount which, for the financial year in which the day falls and for dwellings in the valuation band listed for the dwelling, has been imposed by the local authority in whose area the dwelling is situated;]

D is the number of days in the financial year.

Textual Amendments

- F1** Word in s. 78 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(3)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**

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 05 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

F2 Definition of “A” in s. 78 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13** para. (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**

Modifications etc. (not altering text)

C1 S. 78 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

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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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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\(1\)](#)