



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Setting of the tax*

#### [<sup>F1</sup>94A Transitional provisions.

- (1) The Secretary of State may, after consulting such associations of local authorities as appear to him to be appropriate, specify in a report, as regards the financial year 1996-97 and any local authority, the amount which in his opinion should be used as the basis of comparison for the purposes of paragraph 1(1) of Schedule 7 to this Act.
- (2) A report under this section—
  - (a) shall contain such explanation as the Secretary of State considers desirable of the calculation by him of the amount mentioned in subsection (1) above; and
  - (b) shall be laid before the House of Commons.
- (3) A report under this section may relate to two or more authorities and may be amended by a subsequent report under this section.
- (4) If a report under this section is approved by resolution of the House of Commons, paragraph 1(1) of Schedule 7 to this Act shall have effect, as regards the financial year 1996-97 and any authority to which the report relates, as if the amount mentioned in subsection (1) above were the basis of comparison there referred to.
- (5) This section shall not apply in relation to Orkney Islands, Shetland Islands and Western Isles.]

#### Textual Amendments

**F1** S. 94A inserted (4.1.1995) by 1994 c. 39, s. 24 (with ss. 7(2), 128(8)); S.I. 1994/2850, art. 3(a), Sch. 2

**Changes to legislation:**

Local Government Finance Act 1992, Section 94A is up to date with all changes known to be in force on or before 21 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.

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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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