



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Miscellaneous and supplemental*

#### 99 Interpretation of Part II.

(1) In this Part and in sections 107 to 112 below, unless the context otherwise requires—

“the 1947 Act” means the <sup>M1</sup>Local Government (Scotland) Act 1947;

“the 1956 Act” means the <sup>M2</sup>Valuation and Rating (Scotland) Act 1956;

<sup>F1</sup> . . .

“the 1973 Act” means the <sup>M3</sup>Local Government (Scotland) Act 1973;

“the 1975 Act” means the <sup>M4</sup>Local Government (Scotland) Act 1975;

“the 1980 Act” means the <sup>M5</sup>Water (Scotland) Act 1980;

“the Valuation Acts” means the <sup>M6</sup>Lands Valuation (Scotland) Act 1854, the Acts amending that Act, and any other enactment relating to valuation;

“apportionment note” has the meaning assigned to it in paragraph 1 of Schedule 5 to this Act;

“council tax” shall be construed in accordance with the provisions of section 70(1) above;

<sup>F1</sup> . . .

<sup>F2</sup> . . .

[<sup>F3</sup>“local authority” means a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994; and “council” shall be construed accordingly;]

“housing body” means—

(a) <sup>F4</sup> . . . . .

(b) a development corporation (within the meaning of the <sup>M7</sup>New Towns (Scotland) Act 1968); or

*Status: Point in time view as at 01/04/2023.*

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(c) Scottish Homes;

“part residential subjects” means lands and heritages which are used partly as the sole or main residence of any person, other than—

(a) dwellings (except the residential part of part residential subjects);

(b) such other class or classes of lands and heritages as may be prescribed;

F1

...

F1

...

“rateable value” shall be construed in accordance with the provisions of section 6 of the 1956 Act;

“resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling; and cognate expressions shall be construed accordingly;

F5

...

F1

...

(2) In this Part and sections 107 to 112 below and in any other enactment, whether passed or made before or after the passing of this Act, and unless the context otherwise requires—

(a) the word “rate” shall mean—

(i) the non-domestic rate;

F6(ii) .....

F6(iii) .....

(b) the expression “non-domestic rate” shall be construed in accordance with the provisions of section 37 of the 1975 Act;

F6(c) .....

F6(d) .....

and cognate expressions shall be construed accordingly.

(3) In this Part—

(a) any reference to dwellings listed in a particular valuation band shall be construed in accordance with section 74(5) above; and

(b) any reference to an amount payable in respect of council tax for any financial year includes a reference to an amount payable in respect of council tax for any period falling within that year.

#### Textual Amendments

- F1** Definitions in s. 99(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)(b)(d) Sch. 2**
- F2** Definition of “levying authority” in s. 99(1) repealed (1.4.1996) by 1994 c. 39, s. 180(1)(2), **Sch. 13 para. 176(12)(a), Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)(d), Sch. 2**
- F3** Definition of “local authority” in s. 99(1) substituted (19.2.1996 but subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 128(1), **Sch. 13 para. 176(12)(b); S.I. 1996/323, arts. 2(1)(c)(2)**
- F4** S. 99(1): para.(a) of the definition “housing body” repealed (1.4.1996) by 1994 c. 39, s. 180(1)(2), **Sch. 13 para. 176(12)(c), Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)(d), Sch. 2**
- F5** Words in s. 99(1) repealed (1.4.2023) by **The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023** (S.S.I. 2023/45), **reg. 1(2), sch. 2 para. 8(6)** (with sch. 1 paras. 1-4, 13-20)
- F6** S. 99(2)(a)(ii)(iii)(c)(d) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(d), Sch. 2**

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**Modifications etc. (not altering text)**

**C1** S. 99(3) applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

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**Commencement Information**

**I1** S. 99 wholly in force; s. 99(1)(3) in force at Royal Assent see s. 119(2)(a); s. 99(2) in force at 1.4.1993 by S.I. 1993/575, **art. 2**

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**Marginal Citations**

**M1** 1947 c. 43.  
**M2** 1956 c. 60.  
**M3** 1973 c. 65.  
**M4** 1975 c. 30.  
**M5** 1980 c. 45.  
**M6** 1854 c. 91.  
**M7** 1968 c. 16.

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