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STATUTORY INSTRUMENTS

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**1992 No. 3024 (S.248)**

**COUNCIL TAX, SCOTLAND**

**The Local Government (District Council  
Tax) (Scotland) Regulations 1992**

<i>Made</i>	- - - -	<i>1st December 1992</i>
<i>Laid before Parliament</i>		<i>10th December 1992</i>
<i>Coming into force</i>	- -	<i>31st December 1992</i>

The Secretary of State, in exercise of the powers conferred on him by sections 95(3) and (5) to (7) and 116(1) of the Local Government Finance Act 1992<sup>(1)</sup> and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Local Government (District Council Tax) (Scotland) Regulations 1992 and shall come into force on 31st December 1992.

(2) In these Regulations, “the Act” means the Local Government Finance Act 1992.

**Prescribed date for notifying estimate of district council tax**

2. For the purposes of subsection (3) of section 95 of the Act (date before which a regional council is to notify a district council within their region of estimate of amount produced in district by the district council tax), the date prescribed in relation to the financial year commencing on 1st April 1993 and each subsequent financial year is 15th January in the financial year immediately preceding each of those years.

**Payments in respect of the district council tax**

3. In respect of the financial year commencing on 1st April 1993 and each subsequent financial year, a regional council shall pay to the council of each district in their region such instalments on account of the liability referred to in subsection (5) of section 95 of the Act (liability to pay the amount produced in a district by the district council tax) as may be agreed between the regional council and the district council or, failing agreement, as may be determined by the Secretary of State,

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(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.

and such instalments shall be paid at such intervals (whether or not in that year) as may be so agreed or determined.

#### **Amount produced by the district council tax**

4. For the purposes of subsection (6) of section 95 of the Act, the amount produced in a district by the district council tax for the financial year commencing on 1st April 1993 and each subsequent financial year shall be ascertained in accordance with the following formula:—

$$(A - B) \times \frac{C}{C + D}$$

Where—

A is the gross council tax income produced in the district for that year calculated in accordance with regulation 5 below;

B is the aggregate of the deductions specified in regulation 6 below to be made from that gross council tax income for that year;

C is the amount set for that year under paragraph (a) of section 93(1) of the Act by the council of the district; and

D is the amount set for that year under the said paragraph (a) by the council of the region within which the district is situated.

#### **Gross council tax income**

5. For the purpose of the definition of A in regulation 4 above, the gross council tax income produced in the district for any financial year shall be calculated by aggregating the following amounts:—

- (a) the total amount of the regional and district council tax for that year in respect of dwellings within the district, payment of which has been demanded by or on behalf of the levying authority and which has been paid or remains payable to that authority;
- (b) the amount of any contributions for that year made by the Crown to the levying authority in lieu of council tax in respect of such dwellings;
- (c) the amount of council tax benefit for that year granted by or on behalf of the levying authority under the Council Tax Benefit (General) Regulations 1992(2) in respect of such dwellings;
- (d) the amount by which the total amount payable as council tax for that year in respect of such dwellings has been reduced by virtue of regulations under section 80 of the Act (other than the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(3)); and
- (e) any amount falling within paragraph (a) above which has been paid after being written off by the levying authority as irrecoverable.

#### **Deductions from gross council tax income**

6. For the purposes of the definition of B in regulation 4 above, the deductions to be made from the gross council tax income produced in the district for any financial year are as follows:—

- (a) any amount falling within paragraph (a) of regulation 5 above which has been paid to a levying authority by a person and which—
  - (i) has subsequently been repaid to him; or

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(2) S.I.1992/1814.

(3) S.I. 1992/1335.

- (ii) has subsequently been credited in respect of a liability of his to pay an amount which does not fall within that paragraph; and
- (b) any amount falling within paragraph (a) of regulation 5 above which is written off by the levying authority as irrecoverable.

St Andrew's House,  
Edinburgh  
1st December 1992

*Allan Stewart*  
Parliamentary Under Secretary of State, Scottish  
Office

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision as to how there is to be ascertained and paid the amount which a regional council is liable to pay to a district council in their region in respect of council tax for financial year 1993/94 and each subsequent financial year (regulations 3 to 6). They also prescribe 15th January in the financial year preceding each of those financial years as the date before which a regional council is required to notify each district council in their region of the estimate which the regional council have made of the amount which will be produced by the district council tax in the district (regulation 2).