



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 [^{F1}Scottish]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.

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- (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 [^{F2}either] by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired) [^{F3}or, being a student, by virtue of paragraph 4 of that Schedule] 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—
- ^{F4}“Scottish secure tenant” means a tenant under a Scottish secure tenancy within the meaning of the Housing (Scotland) Act 2001 (asp 10);]
- “statutory tenant” means a statutory tenant within the meaning of the ^{M1}Rent (Scotland) Act 1984;
- “statutory assured tenant” means a statutory assured tenant within the meaning of the ^{M2}Housing (Scotland) Act 1988.

Annotations:

Amendments (Textual)

- F1** Word in s. 75(2)(c) inserted (30.9.2002) by 2001 asp 10, s. 112, Sch. 10 para. 19(1)(a); S.S.I. 2002/321, art. 2, Sch. (subject to transitional provisions in arts. 3-5)
- F2** Word in s.75(4) inserted (1.6.2001) by 2001 asp 6, s. 4(2)(a); S.S.I. 2001/191, art. 2
- F3** Words in s. 75(4) inserted (1.6.2001) by 2001 asp 6, s. 4(2)(b); S.S.I. 2001/191, art.2
- F4** In s. 75(5) definition of "Scottish secure tenant" substituted (30.9.2002) for definition of "secure tenant" by 2001 asp 10, s. 112, Sch. 10 para. 19(1)(b); S.S.I. 2002/321, art. 2, Sch. (subject to transitional provisions in arts. 3-5)

Modifications etc. (not altering text)

- C1** S. 75 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

Marginal Citations

- M1** 1984 c. 58.
- M2** 1988 c. 43.

76 Liability in prescribed cases.

- (1) Subsections (3) and (4) below shall have effect in substitution for section 75 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection.
- (2) Subsections (3) and (4) below shall have effect in substitution for section 75 above in relation to any chargeable dwelling of a class prescribed for the purposes of this subsection, if the levying authority so determines in relation to all dwellings of that class which are situated in its area.
- (3) Where on any day this subsection has effect in relation to a dwelling, the owner of the dwelling shall be liable to pay the council tax in respect of the dwelling and that day.

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- (4) Where on any day two or more persons fall within subsection (3) above, they shall each be jointly and severally liable to pay the council tax in respect of the dwelling and that day.
- (5) Subsection (4) of section 75 above shall apply for the purposes of subsection (4) above as it applies for the purposes of subsection (3) of that section.
- (6) Regulations prescribing a class of chargeable dwellings for the purposes of subsection (1) or (2) above may provide that, in relation to any dwelling of that class, subsection (3) above shall have effect as if for the reference to the owner of the dwelling there were substituted a reference to the person falling within such description as may be prescribed.
- (7) Subsection (7) of section 72 above shall apply for the purposes of subsections (1) and (2) above as it applies for the purposes of subsection (6) of that section.

Annotations:

Modifications etc. (not altering text)

C2 S. 76 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

77 Liability of spouses.

- (1) Where—
 - (a) a person who is liable to pay council tax in respect of any chargeable dwelling and any day is married to [^{F5}or in a civil partnership with] another person; and
 - (b) that other person is also a resident of the dwelling on that day but would not, apart from this section, be so liable,those persons shall be jointly and severally liable to pay the council tax payable in respect of that dwelling and that day.
- (2) Subsection (1) above shall not apply as respects any day on which the other person there mentioned falls to be disregarded for the purposes of discount.
 - [^{F6}(a)] by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired)[^{F7};or
 - (b) being a student, by virtue of paragraph 4 of that Schedule.]
- (3) For the purposes of this section two persons are married to each other if they are a man and a woman—
 - (a) who are married to each other; or
 - (b) who are not married to 99.each other but are living together as husband and wife.
- [^{F8}(4) For the purposes of this section two persons are in a civil partnership if they are two persons of the same gender—
 - (a) who have formed a civil partnership; or
 - (b) who have not formed a civil partnership but are living together as if civil partners.]

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Annotations:

Amendments (Textual)

- F5** Words in s. 77(1)(a) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Consequential Amendments\) \(Scotland\) Order 2005 \(S.S.I. 2005/623\)](#), **art. 18(a)**
- F6** Word in s. 77(2) inserted (1.6.2001) by [2001 asp 6, s. 4\(3\)\(a\)](#); S.S.I. 2001/191, **art. 2**
- F7** [S. 77\(2\)\(b\)](#) and the word preceding it inserted (1.6.2001) by [2001 asp 6, s. 4\(3\)\(b\)](#); S.S.I. 2001/191, **art. 2**
- F8** [S. 77\(4\)](#) inserted (5.12.2005) by [The Civil Partnership Act 2004 \(Consequential Amendments\) \(Scotland\) Order 2005 \(S.S.I. 2005/623\)](#), **art. 18(b)**

Modifications etc. (not altering text)

- C3** [S. 77](#) applied (with modifications) (24.6.1992) by [S.I. 1992/1203, reg. 2, Sch.](#)

[^{F9}**77A** **Liability of civil partners**

(1) Where—

- (a) a person who is liable to pay council tax in respect of any chargeable dwelling and any day is in civil partnership with another person or living with another person in a relationship which has the characteristics of the relationship between civil partners; and
- (b) that other person is also a resident of the dwelling on that day but would not, apart from this section, be so liable,

those persons shall be jointly and severally liable to pay the council tax payable in respect of that dwelling and that day.

(2) Subsection (1) above shall not apply as respects any day on which the other person there mentioned falls to be disregarded for the purposes of discount—

- (a) by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired); or
- (b) being a student, by virtue of paragraph 4 of that Schedule.]

Annotations:

Amendments (Textual)

- F9** [S. 77A](#) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), **ss. 133, 263**; S.S.I. 2005/604, **art. 2**

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by S.I. 2010/1907 reg. 16(2)(c) Sch. 2
- Act applied (with modifications) by S.I. 2010/875 reg. 16 Sch. 2

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 1 Ch. 4 4ZA applied (with modifications) by S.I. 2017/611 art. 4(1)art. 4(2)(a) Sch.
- Pt. 1 Ch. 4ZA inserted by 2011 c. 20 s. 72(1) Sch. 5
- Pt. 1 Ch. 4 4ZA power to modify conferred by 2009 c. 20 s. 107G(3) (as inserted) by 2016 c. 1 s. 5(3)
- s. 3(4A) inserted by S.I. 2013/468 art. 3
- s. 6(2)(ea) inserted by 2012 c. 17 s. 13(1)
- s. 11A(4A)(4B) inserted by 2012 c. 17 s. 11(1)
- s. 11A(4C) inserted by 2012 c. 17 s. 12(4)
- s. 11B inserted by 2012 c. 17 s. 12(2)
- s. 12(4A) inserted by 2014 anaw 7 Sch. 3 para. 29(3)
- s. 12A 12B inserted by 2014 anaw 7 s. 139(2)
- s. 13(10)(a) words in s. 13(10) renumbered as s. 13(10)(a) by S.I. 2013/388 Sch. para. 7(2)(a)
- s. 13(10)(b) and word inserted by S.I. 2013/388 Sch. para. 7(2)(b)
- s. 14A-14D inserted by 2012 c. 17 s. 14(2)
- s. 22B(12) inserted by 2011 c. 20 s. 80(3)
- s. 25A inserted by S.I. 2015/982 art. 3(2)
- s. 31(1)(aa) substituted for word by 2011 c. 20 Sch. 6 para. 2(2)
- s. 31(4A) excluded by S.I. 2012/460 reg. 6(2)
- s. 31(4A) inserted by 2011 c. 20 Sch. 6 para. 2(3)
- s. 31(6) inserted by 2011 c. 20 Sch. 6 para. 2(5)
- s. 31A 31B inserted by 2011 c. 20 s. 74
- s. 31A(2)(da) inserted by S.I. 2013/733 art. 2(2)(a)
- s. 31A(3)(aa) inserted by S.I. 2013/733 art. 2(2)(b)
- s. 31A(5) word inserted by S.I. 2014/389 art. 2(a)
- s. 31A(5)(b) and word inserted by S.I. 2014/389 art. 2(b)
- s. 31A(9)(b) word inserted by S.I. 2013/733 art. 2(2)(c)
- s. 31B heading modified by SI 2008/3022, Sch. 2 para. 2 (as substituted) by S.I. 2012/20 reg. 10 Sch. 1
- s. 32(2)(aa) inserted by S.I. 2013/216 reg. 2(2)(b)
- s. 32(2A) inserted by S.I. 2013/216 reg. 2(3)
- s. 32(3)(aa) inserted by S.I. 2013/216 reg. 2(5)
- s. 32(12A) inserted by S.I. 2013/216 reg. 2(7)
- s. 32(13) repealed by 2011 c. 20 Sch. 7 para. 10(12) Sch. 25 Pt. 13
- s. 33(1A) inserted by S.I. 2013/216 reg. 3(3)
- s. 34(5) inserted by 2012 c. 17 s. 15(1)
- s. 36A inserted by 2011 c. 20 Sch. 7 para. 15
- s. 36A modified by SI 2008/3022, Sch. 2 para. 5 (as substituted) by S.I. 2012/20 reg. 10 Sch. 1
- s. 36A(1) modified by SI 2009/5 by reg. 6(3) (as substituted) by S.I. 2012/460 Sch. para. 17(b)
- s. 39(1)(ab) inserted by 2016 c. 1 s. 5(1)
- s. 39(1)(ab) modified by S.I. 2017/126 art. 6(6)
- s. 39(1)(db) inserted by 2017 c. 3 Sch. 1 para. 71(2)
- s. 40(5A) inserted by 2011 c. 20 Sch. 7 para. 17(4)

- s. 40(11) inserted by 2016 c. 1 s. 5(2)
- s. 41(2A) inserted by 2011 c. 20 Sch. 7 para. 18(3)
- s. 42A 42B inserted by 2011 c. 20 s. 75
- s. 42A(7A) inserted by S.I. 2014/389 art. 3
- s. 43(2)(aa) inserted by S.I. 2013/216 reg. 4(2)
- s. 43(3)(a)(i) word inserted by 2011 c. 20 Sch. 7 para. 20(5)(a)
- s. 43(3)(a)(i) words substituted by S.I. 2013/216 reg. 4(3)
- s. 43(3)(a)(iii) and word repealed by 2011 c. 20 Sch. 7 para. 20(5)(b) Sch. 25 Pt. 13
- s. 43(3)(aa) inserted by S.I. 2013/216 reg. 4(4)
- s. 44(1A) inserted by S.I. 2013/216 reg. 5(3)
- s. 45(5A)-(5B) inserted by 2012 c. 17 s. 15(2)
- s. 49(1)(za) inserted by 2011 c. 20 Sch. 7 para. 26(2)
- s. 49(1A)(za) inserted by 2011 c. 20 Sch. 7 para. 26(3)
- s. 49(2)(za) inserted by 2011 c. 20 Sch. 7 para. 26(4)(a)
- s. 49(2A) inserted by 2011 c. 20 Sch. 7 para. 26(5)
- s. 49(4D) inserted by 2011 c. 20 Sch. 7 para. 26(9)
- s. 49A 49B inserted by 2011 c. 20 s. 78
- s. 52A(a) words inserted by 2011 c. 20 Sch. 6 para. 4
- s. 52A(b) words inserted by 2011 c. 20 Sch. 6 para. 4
- s. 52K(2)(2A) substituted for s. 52K(2) by 2011 c. 20 Sch. 6 para. 14(3)
- s. 52V(3)(3A) substituted for s. 52V(3) by 2011 c. 20 Sch. 6 para. 24(2)
- s. 52ZC applied (with modifications) (cond.) by 2014 c. 2 s. 41(14)-(18)
- s. 52ZC applied (with modifications) (cond.) by 2014 c. 2 s. 41(18)-(21)
- s. 52ZC modified by SI 2008/3022 reg. 15A Sch. 3 para. 1 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZC modified by SI 2008/3022 reg. 15A Sch. 3 para. 17 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZC modified by SI 2008/3022 reg. 15A Sch. 3 para. 9 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZD(4) words substituted by S.I. 2013/733 art. 2(3)
- s. 52ZE modified by SI 2008/3022 reg. 15A Sch. 3 para. 10 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZE modified by SI 2008/3022 reg. 15A Sch. 3 para. 2 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZF modified by SI 2008/3022 reg. 15A Sch. 3 para. 11 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZF modified by SI 2008/3022 reg. 15A Sch. 3 para. 3 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZF(3)(a) words omitted by 2012 c. 17 s. 3(6)(a)
- s. 52ZF(3)(a) words substituted by S.I. 2013/733 art. 2(4)(a)
- s. 52ZF(3A) inserted by S.I. 2013/733 art. 2(4)(b)
- s. 52ZF(4) omitted by 2012 c. 17 s. 3(6)(b)
- s. 52ZG modified by SI 2008/3022 reg. 15A Sch. 3 para. 12 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZG modified by SI 2008/3022 reg. 15A Sch. 3 para. 4 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZG(5A) inserted by 2014 c. 2 s. 41(2)
- s. 52ZH modified by SI 2008/3022 reg. 15A Sch. 3 para. 13 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZH modified by SI 2008/3022 reg. 15A Sch. 3 para. 5 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZH(1) words inserted by 2014 c. 2 s. 41(3)
- s. 52ZJ(4)(a) words omitted by 2012 c. 17 s. 3(7)(a)
- s. 52ZJ(4)(a) words substituted by S.I. 2013/733 art. 2(5)
- s. 52ZJ(5) omitted by 2012 c. 17 s. 3(7)(b)
- s. 52ZK(1A) inserted by 2014 c. 2 s. 41(5)
- s. 52ZK(2) words substituted by 2014 c. 2 s. 41(6)
- s. 52ZK(8) words substituted by 2014 c. 2 s. 41(7)

- s. 52ZN(7) applied (with modifications) by S.I. 2012/460 reg. 4(4)
- s. 52ZN(7) excluded by S.I. 2012/460 reg. 4(2)
- s. 52ZN(7) excluded by S.I. 2012/460 reg. 6(2)
- s. 52ZO(1) words inserted by 2014 c. 2 s. 41(8)
- s. 52ZQ functions made exercisable concurrently by S.I. 2013/2597 art. 2(b)
- s. 52ZQ functions transferred by S.I. 2015/1376 art. 3(1) Sch. 1
- s. 52ZQ functions transferred by S.I. 2016/997 art. 3(1) Sch. 1(e)
- s. 52ZQ(1) words inserted by S.I. 2013/2597 Sch. para. 6(2)
- s. 52ZQ(1) words substituted by S.I. 2015/1376 Sch. 2 para. 5(2)(a)
- s. 52ZQ(1) words substituted by S.I. 2016/997 Sch. 2 para. 7(a)
- s. 52ZQ(2) words inserted by S.I. 2013/2597 Sch. para. 6(2)
- s. 52ZQ(2) words substituted by S.I. 2015/1376 Sch. 2 para. 5(2)(a)
- s. 52ZQ(2) words substituted by S.I. 2016/997 Sch. 2 para. 7(a)
- s. 52ZQ(6) words inserted by S.I. 2013/2597 Sch. para. 6(2)
- s. 52ZQ(6) words substituted by S.I. 2015/1376 Sch. 2 para. 5(2)(a)
- s. 52ZQ(6) words substituted by S.I. 2016/997 Sch. 2 para. 7(a)
- s. 52ZR modified by SI 2008/3022 reg. 15A Sch. 3 para. 14 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZR modified by SI 2008/3022 reg. 15A Sch. 3 para. 6 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZX modified by SI 2008/3022 reg. 15A Sch. 3 para. 15 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZX modified by SI 2008/3022 reg. 15A Sch. 3 para. 7 (as inserted) by S.I. 2012/20 reg. 11 Sch. 2
- s. 52ZX(1)(a) (b) and words substituted for s. 52ZX(1)(a)(b) by 2014 c. 2 s. 41(10)
- s. 52ZX(2) words omitted by 2014 c. 2 s. 41(11)
- s. 52ZX(3) omitted by 2014 c. 2 s. 41(12)
- s. 52ZX(4)(a) (b) substituted by 2014 c. 2 s. 41(13)
- s. 66(2)(ba) inserted by 2012 c. 17 Sch. 4 para. 5(2)
- s. 67(2)(aa) inserted by 2012 c. 17 Sch. 4 para. 6
- s. 67(2A)(ba) inserted by 2011 c. 20 Sch. 7 para. 30(3)(b)
- s. 67(2A)(za) inserted by 2011 c. 20 Sch. 7 para. 30(3)(a)
- s. 80(10)(a) words in s. 80(10) renumbered as s. 80(10)(a) by S.I. 2013/388 Sch. para. 7(3)(a)
- s. 80(10)(b) and word inserted by S.I. 2013/388 Sch. para. 7(3)(b)
- s. 80A inserted by 2009 asp 12 s. 65(2)
- s. 80A power to amend conferred by 2009 asp 12 s. 66(2)
- Sch. 1A 1B inserted by 2012 c. 17 Sch. 4 para. 1
- Sch. 1A para. 5(2) words substituted by S.I. 2017/1305 reg. 2
- Sch. 2 para. 22 inserted by 2009 asp 12 s. 65(3)
- Sch. 2 para. 4(5A)(5B) inserted by 2012 asp 11 s. 3(3)(b)
- Sch. 2 para. 2(4)(ia) inserted by 2012 c. 17 s. 16(2)
- Sch. 2 para. 4(7) inserted by 2012 c. 17 s. 12(13)
- Sch. 2 para. 11(1A) inserted by 2012 c. 17 s. 17(3)
- Sch. 2 para. 12(1A) inserted by 2012 c. 17 s. 17(4)
- Sch. 2 para. 15A-15D inserted by 2012 c. 17 s. 17(2)
- Sch. 2 para. 16(3) inserted by 2012 c. 17 s. 17(5)
- Sch. 2 para. 4(5)(b)(i)(ii) substituted for words by 2012 c. 17 s. 12(12)
- Sch. 2 para. 4(7) words substituted by 2014 anaw 7 Sch. 3 para. 29(7)
- Sch. 3 para. 2(1A) inserted by 2012 asp 11 s. 3(5)(a)
- Sch. 3 para. 2(2A) inserted by 2012 asp 11 s. 3(5)(c)
- Sch. 3 para. 3(1A) inserted by 2012 c. 17 s. 14(6)
- Sch. 3 para. 3(4) inserted by 2012 c. 17 s. 14(7)
- Sch. 4 para. 12(1)(aa) inserted by 2012 c. 5 Sch. 2 para. 33(3)(a)
- Sch. 12 para. 10(3)(a) (iia) inserted by 2015 asp 6 s. 140(2)(b)
- Sch. 13 para. 44(a)(b)(d) repealed by 1994 c. 39 Sch. 14

Commencement Orders yet to be applied to the Local Government Finance Act 1992

Commencement Orders bringing legislation that affects this Act into force:

- S.I. 2008/787 art. 2 commences (2007 c. 5)
- S.I. 2008/3110 art. 2-6 commences (2007 c. 28)
- S.I. 2009/812 art. 3 commences (2006 c. 52)
- S.I. 2009/1167 art. 3 4 commences (2006 c. 52)
- S.I. 2011/339 art. 2 commences (2010 asp 17)
- S.I. 2011/2896 art. 2 commences (2011 c. 20)
- S.S.I. 2009/319 art. 2 Sch. 1 commences (2008 asp 5)
- S.S.I. 2009/341 art. 2 commences (2009 asp 12)
- S.S.I. 2009/369 art. 3 Sch. commences (2007 asp 3)
- S.S.I. 2011/339 art. 2 commences (2010 asp 17)