



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Preliminary

70 Council tax in respect of dwellings.

- (1) In respect of the financial year 1993-94 and each subsequent financial year, each local authority in Scotland shall impose a tax which—
 - [^{F1}(a) shall be known as the council tax of the council which set it;]
 - (b) shall be payable in respect of dwellings situated in that authority's area.
- (2) The expenses of a local authority in discharging functions under any public general Act, so far as not met otherwise or so far as not otherwise provided for in any such Act, shall be met out of the council tax imposed by the local authority under this Part.

Textual Amendments

- F1** S. 70(1)(a) substituted (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), Sch. 13, para. 176(2) (with s. 128(8)); S.I. 1996/323, art. 2(1)(c)(2)

71 Liability to be determined on a daily basis.

- (1) Liability to pay council tax shall be determined on a daily basis.
- (2) For the purposes of determining for any day—
 - (a) whether any property is a chargeable dwelling;
 - (b) which valuation band is shown in a valuation list as applicable to any chargeable dwelling;
 - (c) the person liable to pay council tax in respect of any such dwelling; or

Changes to legislation: Local Government Finance Act 1992, Part II 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

- (d) whether any amount of council tax is subject to a [^{F2}variation] and (if so) the amount of the [^{F2}variation],
- it shall be assumed that any state of affairs subsisting at the end of the day had subsisted throughout the day.

Textual Amendments

F2 Word in s. 71(2)(d) substituted (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(2\), 5\(1\)](#)

Modifications etc. (not altering text)

C1 S. 71 applied (with modifications) (24.6.1992) by [S.I. 1992/1203, reg. 2](#), Sch.

Chargeable dwellings

72 Dwellings chargeable to council tax.

- (1) Council tax shall be payable in respect of any dwelling which is not an exempt dwelling.
- (2) In this Part, “dwelling”—
 - (a) means any lands and heritages—
 - (i) which consist of one or more dwelling houses with any garden, yard, garage, outhouse or pertinent belonging to and occupied with such dwelling house or dwelling houses; and
 - (ii) which would, but for the provisions of section 73(1) below, be entered separately in the valuation roll;
 - (b) includes—
 - (i) the residential part of part residential subjects; and
 - (ii) that part of any premises which has, in terms of section 45 of the 1980 Act, been apportioned, as at 1st April 1989, as a dwelling house; and
 - (c) does not include a caravan which is not a person’s sole or main residence.
- (3) For the purposes of subsection (2) above “caravan” has the same meaning as it has in Part I of the ^{M1}Caravan Sites and Control of Development Act 1960.
- (4) The Secretary of State may vary the definition of dwelling in subsection (2) above by including or excluding such lands and heritages or parts thereof or such class or classes of lands and heritages or parts thereof as may be prescribed.
- [^{F3}(4A) Where regulations under subsection (4) prescribe a class, the regulations may confer discretion on a local authority to determine, in such circumstances as may be prescribed, whether particular lands and heritages fall within that class.]
- (5) The Secretary of State may by order provide that in such cases as may be prescribed by or determined under the order—
 - (a) anything which would (apart from the order) be one dwelling shall be treated as two or more dwellings; and
 - (b) anything which would (apart from the order) be two or more dwellings shall be treated as one dwelling.

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(6) In this Part—

“chargeable dwelling” means any dwelling in respect of which council tax is payable;

“exempt dwelling” means any dwelling of a class prescribed by an order made by the Secretary of State.

(7) For the purposes of subsection (6) above, a class of dwelling may be prescribed by reference to—

- (a) the physical characteristics of dwellings;
- (b) the fact that dwellings are unoccupied or are occupied for prescribed purposes or are occupied or owned by persons of prescribed descriptions; or
- (c) such other factors as the Secretary of State thinks fit.

(8) Schedule 5 to this Act shall have effect in relation to part residential subjects.

Textual Amendments

F3 S. 72(4A) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 6, 44(2)**; [S.S.I. 2020/327](#), **sch.**

Modifications etc. (not altering text)

- C2** Definition of "dwelling" in s. 72(2) varied (1.7.1992) by [S.I. 1992/1334](#), **reg. 2**
 Definition of "dwelling" in s. 72(2) varied (28.12.1992) by [S.I. 1992/2955](#), **arts. 3, 4, 5**
 Definition of "dwelling" in s. 72(2) varied by [S.I. 1993/526](#), **reg. 2**
 Definition of "dwelling" in s. 72(2) varied (1.4.1997) by [S.I. 1997/673](#), **reg. 2(1)(2)**
- C3** S. 72(2) definition of "dwelling" varied (1.4.2010) by [Council Tax \(Dwellings\) \(Scotland\) Regulations 2010 \(S.S.I. 2010/35\)](#), **regs. 1(1), 3-5**

Marginal Citations

M1 [1960 c. 62.](#)

73 Alterations to valuation roll.

- (1) Subject to subsection (7) below, dwellings shall not be entered in the valuation roll in respect of the financial year 1993-94 or any subsequent financial year.
- (2) Dwellings in respect of which there is an entry in the valuation roll immediately before 1st April 1993 shall be deleted from the roll with effect from that date.
- (3) Lands and heritages—
 - (a) in respect of which there is, by reason of the fact that they constitute domestic subjects within the meaning of section 2(3) of the ^{M2}Abolition of Domestic Rates Etc. (Scotland) Act 1987 (“the 1987 Act”), no entry on the roll immediately before 1st April 1993; and
 - (b) which are not dwellings within the meaning of section 72(2) above,
 shall be entered on the valuation roll with effect from that date.
- (4) Where, after 1st April 1993, any lands and heritages (including a caravan which constitutes a person’s sole or main residence) or any parts of lands and heritages cease to be a dwelling, they shall be entered in the valuation roll with effect from the date on which they so cease.

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- (5) Where after 1st April 1993, by virtue of regulations made under section 72(4) above, any lands and heritages or any parts of lands and heritages—
- (a) cease to be dwellings, they shall be entered in the valuation roll;
 - (b) become dwellings, any entry in the valuation roll in respect of such lands and heritages shall be deleted,
- with effect from such date as may be prescribed by such regulations.
- (6) Where a part of any lands and heritages falls within a class prescribed under section 72(4) above—
- (a) the part so affected and the remainder shall be treated for the purposes of the Valuation Acts as separate lands and heritages, and
 - (b) the part of those lands and heritages which does not constitute a dwelling shall be entered in the valuation roll accordingly.
- (7) Nothing in this section affects the entering in the valuation roll of part residential subjects.

Marginal Citations

M2 1987 c. 47.

74 Different amounts for dwellings in different valuation bands.

- (1) The amounts of ^{F4} . . . council tax payable in respect of dwellings situated in any local authority's area and listed in different valuation bands shall be in the proportion—
- [^{F5}240: 280: 320: 360: 473: 585: 705: 882
- where
- 240 is for dwellings listed in valuation band A, 280 is for dwellings listed in valuation band B, and so on.]
- (2) The valuation bands for dwellings are set out in the following Table—

<i>Range of values</i>	<i>Valuation band</i>
Values not exceeding £27,000	A
Values exceeding £27,000 but not exceeding £35,000	B
Values exceeding £35,000 but not exceeding £45,000	C
Values exceeding £45,000 but not exceeding £58,000	D
Values exceeding £58,000 but not exceeding £80,000	E
Values exceeding £80,000 but not exceeding £106,000	F
Values exceeding £106,000 but not exceeding £212,000	G

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Values exceeding £212,000

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- (3) The Secretary of State may by order, as regards financial years beginning on or after such date as is specified in the order—
 - (a) substitute another proportion for that which is for the time being effective for the purposes of subsection (1) above;
 - (b) substitute other valuation bands for those which are for the time being effective for the purposes of subsection (2) above.
- (4) No order under subsection (3) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.
- (5) Any reference in this Part to dwellings listed in a particular valuation band shall be construed as a reference to dwellings to which that valuation band is shown as applicable in the valuation list.

Textual Amendments

- F4** Words in s. 74(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)(a)(d), **Sch. 2**
- F5** Words in s. 74(1) substituted (1.4.2017 with effect in accordance with art. 2(2) of the amending S.S.I.) by **The Council Tax (Substitution of Proportion) (Scotland) Order 2016** (S.S.I. 2016/368), arts. 1, **2(1)**

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 ^{F6}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 [^{F7}either] by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired) [^{F8}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—

[^{F9}“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 ^{M3}Rent (Scotland) Act 1984;

“statutory assured tenant” means a statutory assured tenant within the meaning of the ^{M4}Housing (Scotland) Act 1988.

Textual Amendments

- F6** 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)
- F7** Word in s. 75(4) inserted (1.6.2001) by 2001 asp 6, s. 4(2)(a); S.S.I. 2001/191, art. 2
- F8** Words in s. 75(4) inserted (1.6.2001) by 2001 asp 6, s. 4(2)(b); S.S.I. 2001/191, art. 2
- F9** 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)

- C4** S. 75 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

Marginal Citations

- M3** 1984 c. 58.
- M4** 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.

Modifications etc. (not altering text)

C5 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 [^{F10}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.
 - [^{F11}(a)] by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired)[^{F12};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.
- [^{F13}(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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Textual Amendments

- F10** 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)**
- F11** Word in s. 77(2) inserted (1.6.2001) by 2001 asp 6, **s. 4(3)(a)**; S.S.I. 2001/191, **art. 2**
- F12** 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**
- F13** 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)

- C6** S. 77 applied (with modifications) (24.6.1992) by [S.I. 1992/1203](#), reg. 2, **Sch.**

[^{F14}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.]

Textual Amendments

- F14** S. 77A inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), **ss. 133**, 263; S.S.I. 2005/604, **art. 2**

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 [^{F15}local] authority for the area in which the dwelling is situated an amount calculated in accordance with the formula—

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

where—

[^{F16}“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

F15 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)**

F16 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)

C7 S. 78 applied (with modifications) (24.6.1992) by **S.I. 1992/1203, reg. 2, Sch.**

79 Discounts.

- (1) The amount of council tax payable in respect of a chargeable dwelling and any day shall be subject to a discount equal to the appropriate percentage of that amount if on that day—
 - (a) there is only one resident of the dwelling and he does not fall to be disregarded for the purposes of discount; or
 - (b) there are two or more residents of the dwelling and each of them except one falls to be disregarded for those purposes.
- (2) The amount of council tax payable in respect of a chargeable dwelling and any day shall be subject to a discount equal to twice the appropriate percentage of that amount if on that day—
 - (a) ^{F17}
 - (b) there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of discount.
- (3) In this section “the appropriate percentage” means 25 per cent. or, if the Secretary of State by order so provides in respect of the financial year in which the day falls, such other percentage as is specified in the order.
- (4) No order under subsection (3) above shall be made unless a draft of the order has been laid before and approved by resolution of the House of Commons.
- (5) Schedule 1 to this Act shall have effect for determining who shall be disregarded for the purposes of discount.

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Textual Amendments

F17 S. 79(2)(a) repealed (1.4.2005) by [The Council Tax \(Discount for Unoccupied Dwellings\) \(Scotland\) Regulations 2005 \(S.S.I. 2005/51\)](#), [reg. 2](#)

Modifications etc. (not altering text)

C8 S. 79 applied (with modifications) (24.6.1992) by [S.I. 1992/1203](#), [reg. 2](#), Sch.
S. 79 applied (12.1.1995) by [S.I. 1994/3170](#), [reg. 4\(a\)](#)

80 Reduced amounts.

- (1) The Secretary of State may make regulations as regards any case where—
 - (a) a person is liable to pay an amount to a ^[F18]local authority in respect of council tax for any financial year which is prescribed; and
 - (b) prescribed conditions are fulfilled.
- (2) The regulations may provide that the amount he is liable to pay shall be an amount which—
 - (a) is less than the amount it would be apart from the regulations; and
 - (b) is determined in accordance with prescribed rules.
- (3) This section applies whether the amount mentioned in subsection (1) above is determined under section 78 above or under that section read with section 79 above.
- (4) The conditions mentioned in subsection (1) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include the making of an application by the person concerned and all or any of—
 - (a) the factors mentioned in subsection (5) below; or
 - (b) the factors mentioned in subsection (6) below.
- (5) The factors mentioned in subsection (4)(a) above are—
 - (a) community charges for a period before 1st April 1993;
 - (b) the circumstances of, or other matters relating to, the person concerned;
 - (c) an amount—
 - ^[F19](i) relating to the local authority whose council tax constitutes the amount referred to in subsection (1) above;
 - (ii) which is specified, or is to be specified, in a report laid, or to be laid, before the House of Commons;
 - (d) such other amounts as may be prescribed or arrived at in a prescribed manner.
- (6) The factors referred to in subsection (4)(b) above are—
 - (a) a disabled person having his sole or main residence in the dwelling concerned;
 - (b) the circumstances of, or other matters relating to, that person;
 - (c) the physical characteristics of, or other matters relating to, that dwelling.
- (7) The rules mentioned in subsection (2) above may be prescribed by reference to such factors as the Secretary of State thinks fit; and in particular such factors may include all or any of the factors mentioned in subsection (5) or subsection (6) (b) or (c) above.
- (8) Without prejudice to the generality of section 113(2) below, regulations under this section may include—

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- (a) provision requiring the Secretary of State to specify in a report, for the purposes of the regulations, an amount in relation to each local authority;
 - (b) provision requiring him to lay the report before the House of Commons;
 - (c) provision for the review of any prescribed decision of a ^[F20]local authority relating to the application or operation of the regulations;
 - (d) provision that no appeal may be made to ^[F21]the First-tier Tribunal for Scotland in respect of such a decision, notwithstanding section 81(1) below.
- (9) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
- (a) include in regulations under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations under this section;
 - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- (10) In subsection (9) above “social security instrument” means
- ^[F22](a) an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Acts^[F23]; or
 - (b) regulations made, or falling to be made, under Part 4 of the Welfare Reform Act 2012.]

Textual Amendments

- F18** Word in s. 80(1)(a) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**
- F19** S. 80(5)(c)(i) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(b)**; S.I. 1996/323, **art. 4(1)(c)**
- F20** Word in s. 80(8)(c) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(4)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**
- F21** Words in s. 80(8)(d) substituted (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(2)** (with sch. 1 paras. 1-4, 13-20)
- F22** Words in s. 80(10)(a) in s. 80(10) renumbered as s. 80(10)(a) (8.4.2013) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations 2013 (S.I. 2013/388), reg. 2, **Sch. para. 7(3)(a)**
- F23** S. 80(10)(b) and word inserted (8.4.2013) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations 2013 (S.I. 2013/388), reg. 2, **Sch. para. 7(3)(b)**

Modifications etc. (not altering text)

- C9** S. 80 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

^[F24]**80A Local authority's power to reduce amount of tax payable**

- (1) A local authority must establish a scheme for reducing the amounts which persons are liable to pay in respect of council tax where improvements are made to the energy efficiency of chargeable dwellings.
- (2) A scheme established under subsection (1) is an “energy efficiency discount scheme”.

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- (3) An energy efficiency discount scheme may make such provision as the local authority considers appropriate, including, in particular, provision about—
 - (a) the energy efficiency improvements to which the scheme applies;
 - (b) the chargeable dwellings to which the scheme applies;
 - (c) the reduction, which may be made under the scheme, in the amount which persons are liable to pay in respect of council tax;
 - (d) applications under the scheme.
- (4) But, under an energy efficiency discount scheme, the amount which a person is liable to pay in respect of council tax may be reduced only where each of the conditions mentioned in subsection (5) is met (whatever other conditions may require to be met under the scheme).
- (5) Those conditions are—
 - (a) the person is liable to pay council tax in respect of a chargeable dwelling and any day;
 - (b) improvements are made to the energy efficiency of that dwelling (whether by the person liable to pay or not);
 - (c) those improvements are made during the same financial year to which the reduction of the amount which the person is liable to pay in respect of council tax relates;
 - (d) the amount which the person is liable to pay in respect of that year has not already been reduced under the scheme in respect of those improvements;
 - (e) the amount which any other person is liable to pay in respect of council tax in respect of that dwelling and that year has not been reduced under the scheme in respect of those improvements.
- (6) In ascertaining whether the condition in subsection (5)(e) is met, no account is to be taken of any person who is jointly and severally liable, with the person mentioned in subsection (5)(a), to pay council tax in respect of the dwelling.
- (7) The minimum reduction which may be provided for under an energy efficiency discount scheme must be—
 - (a) where the amount which the person is liable to pay in respect of council tax is £50 or more, no less than £50;
 - (b) where the amount which the person is liable to pay in respect of council tax is less than £50, an amount equal to that person's liability.
- (8) The local authority may, under an energy efficiency discount scheme, reduce the amount which a person is liable to pay in respect of a dwelling to nil.
- (9) In this section—

“energy efficiency” includes the use of—

 - (a) technologies reliant on sources of energy other than fossil fuel and nuclear fuel;
 - (b) materials the manufacture or use of which produces or involves lower emissions of greenhouse gases than other materials; and
 - (c) surplus heat from electricity generation or other industrial sources for district heating or other purposes;

“fossil fuel” means—

 - (a) coal;

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- (b) lignite;
 - (c) peat;
 - (d) natural gas (within the meaning of the Energy Act 1976 (c. 76));
 - (e) crude liquid petroleum;
 - (f) petroleum products (within the meaning of that Act);
 - (g) any substance produced directly or indirectly from a substance mentioned in paragraphs (a) to (f);
- “greenhouse gas” has the meaning given by section 10(1) of the Climate Change (Scotland) Act 2009 (asp 12).]

Textual Amendments

F24 S. 80A inserted (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 65(2)**, 100(2) (with s. 95); S.S.I. 2009/341, art. 2(3)

Modifications etc. (not altering text)

C10 S. 80A: power to amend conferred (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), **ss. 66(2)**, 100(2) (with s. 95); S.S.I. 2009/341, art. 2(3)

Appeals

81 [F25 Appeal to the First-tier Tribunal].

- (1) A person may appeal to [F26 the First-tier Tribunal for Scotland] if he is aggrieved by—
 - (a) any decision of a [F27 local] authority that a dwelling is a chargeable dwelling, or that he is liable to pay council tax in respect of such a dwelling; or
 - (b) any calculation made by a [F28 local] authority of an amount which he is liable to pay to the authority in respect of council tax,
 and [F29 the First-tier Tribunal for Scotland] shall make such decision as they think just.
- (2) In subsection (1) above the reference to any calculation of an amount includes a reference to any estimate of the amount.
- (3) Subsection (1) above shall not apply where the grounds on which the person concerned is aggrieved fall within such category or categories as may be prescribed.
- (4) No appeal may be made under subsection (1) above unless—
 - (a) the aggrieved person serves a written notice under this subsection; and
 - (b) one of the conditions mentioned in subsection (7) below is fulfilled.
- (5) A notice under subsection (4) above must be served on the [F30 local] authority concerned.
- (6) A notice under subsection (4) above must state the matter by which and the grounds on which the person is aggrieved.
- (7) The conditions are that—
 - (a) the aggrieved person is notified in writing, by the authority on which he served the notice, that the authority believes the grievance is not well founded, but the person is still aggrieved;

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- (b) the aggrieved person is notified in writing, by the authority on which he served the notice, that steps have been taken to deal with the grievance, but the person is still aggrieved;
 - (c) the period of two months, beginning with the date of service of the aggrieved person's notice, has ended without his being notified under paragraph (a) or (b) above.
- (8) Where a notice under subsection (4) above is served on an authority, the authority shall—
- (a) consider the matter to which the notice relates;
 - (b) include in any notification under subsection (7)(a) above the reasons for the belief concerned;
 - (c) include in any notification under subsection (7)(b) above a statement of the steps taken.

Textual Amendments

- F25** S. 81 heading substituted (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(3)(a)** (with sch. 1 paras. 1-4, 13-20)
- F26** Words in s. 81(1) substituted (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(3)(b)** (with sch. 1 paras. 1-4, 13-20)
- F27** Word in s. 81(1)(a) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**
- F28** Word in s. 81(1)(b) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**
- F29** Words in s. 81(1) substituted (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(3)(c)** (with sch. 1 paras. 1-4, 13-20)
- F30** Word in s. 81(5) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**

Modifications etc. (not altering text)

- C11** S. 81 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**
- C12** S. 81(1) excluded (1.4.1993) by S.I. 1993/355, **reg. 21**

82 Appeal procedure.

- (1) The Secretary of State may by regulations make provision for the procedure to be followed in appeals under this Part to ^{F31}the First-tier Tribunal for Scotland].
- (2) Regulations under this section may include provision—
- (a) as to the time within which any proceedings before the ^{F32}First-tier Tribunal for Scotland] are to be instituted;
 - (b) for requiring persons to attend to give evidence and produce documents and for granting to any person such recovery of documents as might be granted by the Court of Session; and
 - (c) as to the manner in which any decision of the ^{F33}First-tier Tribunal for Scotland] is to be implemented.

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- (3) Any person who fails to comply with any requirement imposed by regulations under paragraph (b) of subsection (2) above shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 1 on the standard scale.

^{F34}(4)

- (5) Neither section 1(3A) of the ^{M5}Lands Tribunal Act 1949 nor section 15 of the ^{M6}Local Government (Financial Provisions) (Scotland) Act 1963 shall apply to appeals to or from [^{F35}the First-tier Tribunal for Scotland] under this Part.

- (6) It shall be a defence for a person charged with an offence under subsection (3) above to prove that he had a reasonable excuse for acting as he did.

Textual Amendments

- F31** Words in s. 82(1) substituted (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(4)(a)** (with sch. 1 paras. 1-4, 13-20)
- F32** Words in s. 82(2)(a) substituted (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(4)(b)** (with sch. 1 paras. 1-4, 13-20)
- F33** Words in s. 82(2)(c) substituted (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(4)(b)** (with sch. 1 paras. 1-4, 13-20)
- F34** S. 82(4) 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(4)(c)** (with sch. 1 paras. 1-4, 13-20)
- F35** Words in s. 82(5) substituted (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(4)(a)** (with sch. 1 paras. 1-4, 13-20)

Marginal Citations

- M5** 1949 c. 42.
M6 1963 c. 12.

New dwellings

83 Completion of new dwellings.

- (1) Schedule 6 to this Act (which makes provision with respect to the determination of a day as the completion day in relation to a new building which, or any part of which, will constitute or constitutes a dwelling) shall have effect.
- (2) A dwelling in a new building shall be deemed for the purposes of this Part to have come into existence on the day determined under that Schedule as the completion day in respect of that building, whether or not the building is completed on that day.
- (3) Where—
- a day is determined under that Schedule as the completion day in relation to a new building; and
 - the building is one produced by the structural alteration of a building which consists of one or more existing dwellings,

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the existing dwelling or dwellings shall be deemed for the purposes of this Part to have ceased to exist on that day.

- (4) Any reference in this section or that Schedule to a new building includes a reference to a building produced by the structural alteration of an existing building where—
 - (a) the existing building constitutes a dwelling which, by virtue of the alteration, becomes, or becomes part of, a different dwelling or different dwellings; or
 - (b) the existing building does not, except by virtue of the alteration, constitute a dwelling.
- (5) Any reference in this section or that Schedule to a building includes a reference to a part of a building.

Valuation lists

84 Compilation and maintenance of valuation lists.

- (1) In accordance with this Part, the local assessor for each ^{F36} . . . council shall compile, and then maintain, a list for that council (to be known as the “valuation list”).
- (2) A valuation list must show, for each day for which it is in force—
 - (a) each dwelling which is situated in the ^{F37} . . . council’s area; and
 - (b) which of the valuation bands mentioned in section 74(2) above is applicable to the dwelling.
- (3) A list must also contain such information about dwellings shown in it as may be prescribed.
- (4) The omission from a list of any matter required to be included in it shall not of itself render the list invalid, so far as any other matter contained in it is concerned.
- (5) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent a list showing a dwelling, showing the valuation band applicable to a dwelling and containing any prescribed information about a dwelling.
- (6) A list must be compiled on 1st April 1993 and shall come into force on that day.
- (7) Before a list is compiled the local assessor must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on 1st April 1993.
- (8) Any valuation of a dwelling carried out by the local assessor in pursuance of subsection (7) above shall be carried out in accordance with section 86(2) below.
- (9) The local assessor shall maintain the valuation list for so long as is necessary for the purposes of this Part.
- ^{F38}(10) In this Part “local assessor” means the assessor appointed under section 27 (appointment of assessors) of the Local Government etc. (Scotland) Act 1994 for each valuation area; and any deputy assessor appointed under that section shall have all the functions of a local assessor under this Part.]

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Textual Amendments

- F36** Words in s. 84(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)(d), **Sch. 2**
- F37** Words in s. 84(2)(a) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F38** S. 84(10) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(6)** (with s. 128(8)); S.I. 1996/323, art. 4(1)(c)

Modifications etc. (not altering text)

- C13** S. 84 applied (with modifications) (6.4.1995) by 1994 c. 39, s. 26(2) (with s. 7(2)); S.I. 1995/702, art. 4(1), **Sch. 2**

85 Distribution of lists.

- (1) At the following times, namely—
- (a) not later than 1st September 1992; and
 - (b) not earlier than 15th November 1992 and not later than 1st December 1992,
- the local assessor shall send to each council for which he has been appointed to act as local assessor a copy of the list which he proposes (on the information then before him) to compile for that council's area.

^{F39}(2)

- (3) As soon as reasonably practicable after receiving a copy of a list under subsection (1) (b) above the ^{F40}. . . council shall deposit it at their principal office and take such steps as they think fit for giving notice of it.

- (4) As soon as reasonably practicable after compiling a list the local assessor shall ^{F41}. . . send to each council for which he has been appointed to act as local assessor a copy of the list compiled for that council's area; ^{F41}. . .
- ^{F42}(b)

- (5) As soon as reasonably practicable after receiving a copy of a list under subsection (4) above the ^{F40}. . . council shall deposit it at their principal office.

- (6) The local assessor shall, as soon as is reasonably practicable after 1st April in each year, send a copy of the valuation list as in force on that date to the Keeper of the Records of Scotland for preservation by him.

Textual Amendments

- F39** S. 85(2) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F40** Words in s. 85(3)(5) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F41** Words in s. 85(4) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F42** S. 85(4)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

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86 Valuation of dwellings.

- (1) In order to enable him to compile a valuation list for his area under section 84 above, a local assessor shall, in accordance with the provisions of this Part, carry out a valuation of such of the dwellings in his area as he considers necessary or expedient for the purpose of determining which of the valuation bands mentioned in section 74(2) above applies to each dwelling in his area.
- (2) The valuation shall be carried out by reference to 1st April 1991 and on such assumptions and in accordance with such principles as may be prescribed.
- (3) Where it appears to a local assessor that, having regard to the assumptions and principles mentioned in subsection (2) above, and to any directions given under subsection (5) below, a dwelling falls clearly within a particular valuation band, he need not carry out an individual valuation of that dwelling.
- (4) Subject to subsection (5) below, the local assessor shall carry out the valuation in the ^{F43} . . . area for which he has been appointed as assessor.
- (5) A local assessor shall comply with such directions as may be given in relation to the valuation by the [^{F44}Scottish Ministers].
- [^{F45}(6) The Scottish Ministers may, for the purpose of preparing any directions under subsection (5) above, make such investigations and set up such facilities as appear to them to be appropriate.]
- (7) A local assessor may appoint persons to assist him.
- (8) A local assessor may disclose to a person appointed by him under subsection (7) above any information available to him or obtained by him in the exercise of the powers conferred by section 90 below.
- (9) If any person to whom any information is disclosed by virtue of subsection (8) above uses or discloses the information, in whole or in part, otherwise than for the purposes of the valuation, he shall be guilty of an offence and liable—
 - (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; and
 - (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.
- (10) A ^{F46} . . . council shall secure the provision of sufficient staff, accommodation and other resources (including sums for the payment of persons appointed by the local assessor to assist him) to enable the local assessor to carry out his functions.
- (11) The Secretary of State may, with the consent of the Treasury, make grants of such amounts as he may, with such consent, determine to ^{F47} . . . councils towards such of their expenditure under this section as he considers to have been reasonably incurred.

Textual Amendments

- F43** Words in s. 86(4) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F44** Words in s. 86(5) substituted (27.7.2000) by S.I. 2000/2040, art. 2, **Sch. Pt. I para. 14(2)(a)**
- F45** S. 86(6) substituted (27.7.2000) by S.I. 2000/2040, art. 2, **Sch. Pt. I para. 14(2)(b)**
- F46** Words in s. 86(10) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

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F47 Words in s. 86(11) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

87 Alteration of lists.

- (1) The Secretary of State may make regulations about the alteration by local assessors of valuation lists which have been compiled under this Part; and subsections (2) to (10) below shall apply for the purposes of this subsection.
- (2) The regulations may include provision that where a local assessor intends to alter the list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (3) The regulations may include provision that any valuation of a dwelling carried out in connection with a proposal for the alteration of the list shall be carried out in accordance with section 86(2) above.
- (4) The regulations may include provision that no alteration shall be made of a valuation band shown in the list as applicable to any dwelling unless—
 - (a) since the valuation band was first shown in the list as applicable to the dwelling—
 - (i) there has been a material increase in the value of the dwelling and it, or any part of it, has subsequently been sold; or
 - (ii) there has been a material reduction in the value of the dwelling,
 and (in either case) prescribed conditions are fulfilled; or
 - (b) the local assessor is satisfied that—
 - (i) a different valuation band should have been determined by him as applicable to the dwelling; or
 - (ii) the valuation band shown in the list is not that determined by him as so applicable; or
 - (c) the assessor has, under Schedule 5 to this Act, added, amended or deleted an apportionment note relating to any lands and heritages included in the valuation roll; or
 - (d) there has been a successful appeal under this Act against the valuation band shown in the list.
- (5) The regulations may include provision—
 - (a) as to who (other than a local assessor) may make a proposal for the alteration of the list with a view to its being accurately maintained;
 - (b) as to the manner and circumstances in which a proposal may be made and the information to be included in a proposal;
 - (c) as to the period within which a proposal must be made;
 - (d) as to the procedure for and subsequent to the making of a proposal;
 - (e) as to the circumstances within which and the conditions upon which a proposal may be withdrawn; and
 - (f) requiring the local assessor to inform other prescribed persons of the proposal in a prescribed manner.
- (6) The regulations may include provision that, where there is a disagreement between the local assessor and another person making a proposal for the alteration of a list—
 - (a) about the validity of the proposal; or

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- (b) about the accuracy of the list,
an appeal may be made to [^{F48}the First-tier Tribunal for Scotland].
- (7) The regulations may include—
- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
 - (b) provision requiring a list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
 - (c) provision requiring the local assessor to inform prescribed persons of an alteration within a prescribed period;
 - (d) provision requiring the local assessor to keep for a prescribed period a record of the state of the list before the alteration was made.
- (8) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
- (a) provision requiring payments or repayments to be made; and
 - (b) provision as to the recovery (by deduction or otherwise) of sums due.
- (9) The regulations may include provision that where—
- (a) a local assessor has informed a ^{F49} . . . council of an alteration to a list; and
 - (b) a copy of the list has been deposited by that authority under section 85(5) above,
- the authority must alter the copy accordingly.
- (10) In this section—
- “material increase”, in relation to the value of a dwelling, means any increase which is caused (in whole or in part) by any building, engineering or other operation carried out in relation to the dwelling, whether or not constituting development for which planning permission is required;
- “material reduction”, in relation to the value of a dwelling, means any reduction which is caused (in whole or in part) by the demolition of any part of the dwelling, any change in the physical state of the dwelling’s locality or any adaptation of the dwelling to make it suitable for use by a physically disabled person.

Textual Amendments

- F48** Words in s. 87(6) substituted (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\(5\)](#)** (with [sch. 1 paras. 1-4, 13-20](#))
- F49** Words in s. 87(9)(a) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **[Sch. 14](#)** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **[Sch. 2](#)**

88 Compilation and maintenance of new lists.

- (1) This section applies where the Secretary of State makes an order under subsection (3) (b) of section 74 above providing that, as regards financial years beginning on or after such date as is specified in the order, valuation bands so specified shall be substituted for those for the time being effective for the purposes of subsection (2) of that section.
- (2) For the purpose of—

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- (a) requiring local assessors to compile, and then maintain, new valuation lists for those financial years; and
- (b) facilitating the compilation and maintenance by the local assessors of those lists,

the provisions of this Part shall have effect with the modifications mentioned in subsection (3) below.

(3) The modifications are—

- (a) for the date specified in section 84(6) and (7) above there shall be substituted the date specified in the order; and
- (b) for the dates specified in sections 85(1) and 86(2) above there shall be substituted such dates as are specified in an order made by the Secretary of State under this subsection.

Valuation lists: supplemental

89 Powers of entry.

- (1) Subject to subsection (2) below, if a local assessor needs to value a property for the purpose of carrying out any functions conferred or imposed on him by or under this Part, he may enter on, survey and value the property.
- (2) At least three clear days' notice in writing of the proposed exercise of the power must be given to the occupier; and there shall be disregarded for this purpose any day which is—
 - (a) a Saturday, a Sunday, Christmas Day or Good Friday; or
 - (b) a day which is a bank holiday under the ^{M7}Banking and Financial Dealings Act 1971 in Scotland.
- (3) Any person who wilfully delays or obstructs a person in the exercise of a power under this section shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.

Marginal Citations

M7 1971 c. 80.

90 Information about properties.

- (1) This section makes provision in relation to the carrying out by the local assessor of any functions conferred or imposed on him by or under this Part.
- (2) The local assessor shall have access to and the use of any information available to—
 - (a) the assessor for the purposes of the Valuation Acts;
 - (b) the community charges registration officer; or
 - (c) the electoral registration officer,
 for his area.
- (3) In any case where—
 - (a) a notice is served by a local assessor on a ^{F50} . . . council, a housing body or on any other person prescribed for the purposes of this section; and

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- (b) the notice requests the supply of information of a description specified in the notice; and
 - (c) the information relates to property and is information which the local assessor reasonably believes will assist him in carrying out any of his functions under this Part,
- the council or other person shall supply the information requested, and shall do so in such form and manner and at such time as the local assessor specifies in the notice.
- (4) For the purpose of carrying out any of his functions under this Part, a local assessor may serve on a person who is or has been an owner or occupier of any dwelling in his area a notice—
- (a) requesting him to supply to the local assessor information which is of a description specified in the notice; and
 - (b) stating that the local assessor believes the information requested will assist him in carrying out those functions.
- (5) A person on whom a notice is served under subsection (4) above shall supply the information requested if it is in his possession or control, and shall do so in such form and manner as is specified in the notice and within the period of 21 days beginning with the day on which the notice is served.
- (6) If a person on whom a notice has been served under subsection (4) above fails to comply with subsection (5) above, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (7) If, in supplying information in purported compliance with subsection (5) above, a person on whom a notice has been served under subsection (4) above—
- (a) makes a statement which he knows to be false in a material particular; or
 - (b) recklessly makes a statement which is false in a material particular,
- he shall be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding 3 months or a fine not exceeding level 3 on the standard scale or both.
- (8) If in the course of the exercise of their functions any information comes to the notice of a ^[F51]local authority which they consider would assist the local assessor in carrying out any of his functions under this Part, they shall give him that information.
- (9) It shall be a defence for a person charged with an offence under subsection (6) above to prove that he had a reasonable excuse for acting as he did.

Textual Amendments

F50 Words in s. 90(3)(a) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

F51 Word in s. 90(8) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(7)** (with s. 128(8)); S.I. 1996/323, art. 4(1)(c)

91 Information about lists.

- (1) A person may require a local assessor to give him access to such information as will enable him to establish what is the state of a list, or has been its state at any time since it came into force, if—

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- (a) the local assessor is maintaining the list; and
 - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (2) A person may require a [^{F52}local]authority to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
 - (a) the authority has deposited the copy under section 85(5) above; and
 - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (3) A person may require a [^{F53}local]authority to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
 - (a) the authority has deposited the copy under section 85(3) above; and
 - (b) the list itself is not yet in force.
- (4) A requirement under subsection (1), (2) or (3) above must be complied with at a reasonable time and place and without payment being sought; but the information may be in documentary or other form, as the person or authority of whom the requirement is made thinks fit.
- (5) Where access is given under this section to information in documentary form the person to whom access is given may—
 - (a) make copies of (or of extracts from) the document;
 - (b) require a person having custody of the document to supply to him a photographic copy of (or of extracts from) the document.
- (6) Where access is given under this section to information in a form which is not documentary the person to whom access is given may—
 - (a) make transcripts of (or of extracts from) the information;
 - (b) require a person having control of access to the information to supply to him a copy in documentary form of (or of extracts from) the information.
- (7) If a reasonable charge is required for a facility under subsection (5) or (6) above, the subsection concerned shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (8) If a person having custody of a document containing, or having control of access to, information access to which is sought under this section—
 - (a) intentionally obstructs a person in exercising a right under subsection (1), (2), (3), (5)(a) or (6)(a) above; or
 - (b) refuses to comply with a requirement under subsection (5)(b) or (6)(b) above, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (9) It shall be a defence for a person charged with an offence under subsection (8) above to prove that he had a reasonable excuse for acting as he did.

Textual Amendments

- F52** Word in s. 91(2) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(8)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F53** Word in s. 91(3) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(8)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

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92 Information about proposals and appeals.

- (1) A person may, at a reasonable time and without making payment, inspect any proposal made or notice of appeal given under regulations made under section 87 above, if made or given as regards a list which is in force when inspection is sought or has been in force at any time in the preceding five years.
- (2) A person may—
 - (a) make copies of (or of extracts from) a document mentioned in subsection (1) above; or
 - (b) require a person having custody of such a document to supply to him a photographic copy of (or of extracts from) the document.
- (3) If a reasonable charge is required for a facility under subsection (2) above, that subsection shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (4) If a person having custody of a document mentioned in subsection (1) above—
 - (a) intentionally obstructs a person in exercising a right under subsection (1) or (2)(a) above; or
 - (b) refuses to supply a copy to a person entitled to it under subsection (2)(b) above,
 he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (5) It shall be a defence for a person charged with an offence under subsection (4) above to prove that he had a reasonable excuse for acting as he did.

Setting of the tax

93 Setting of council tax.

- (1) In respect of the financial year 1993-94 and each subsequent financial year, a local authority shall—
 - (a) set an amount of [^{F54} regional, islands or district] council tax, [^{F54} as appropriate] to be paid in respect of a chargeable dwelling in their area listed in valuation band D (whether or not there is such a dwelling in their area) as specified in section 74(2) above;
 - (b) determine the amount of council tax to be paid in respect of a chargeable dwelling in each of the other valuation bands specified in that section in accordance with the proportion mentioned in subsection (1) of that section,
 and references in this Part to the setting of a council tax or of an amount of council tax shall be construed as references to the setting of the amount mentioned in paragraph (a) above.
- (2) A local authority shall set its council tax before 11th March in the financial year preceding that for which it is set but it is not invalid merely because it is set on or after that date.
- (3) The amounts mentioned in paragraphs (a) and (b) of subsection (1) above shall be such as will provide sufficient money to meet such part of the total estimated expenses to be incurred by that authority during the financial year in respect of which the amount

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is set as falls to be met out of their council tax, together with such additional sum as is, in their opinion, required—

- (a) to cover expenses previously incurred;
- (b) to meet contingencies;
- (c) to meet any expenses which may fall to be met before the money to be received in respect of their council tax for the next following financial year will become available.

- (4) In calculating, for the purposes of subsection (3) above, such part of the total estimated expenses to be incurred by a local authority as falls to be met out of council tax, account shall be taken of any means by which those expenses may otherwise be met or provided for ^{F55}but not of any amounts in such fund (other than the local authority's general fund) as is established by the authority under regulations made for the purposes of this subsection.]

- ^{F56}(5) Regulations made under subsection (4) above shall specify what kind of sums are to be paid into or out of the fund established under the regulations.]

- ^{F57}(6) A statutory instrument containing regulations under subsection (4) shall be made by the Scottish Ministers and subject to annulment in pursuance of a resolution of the Scottish Parliament.]

Textual Amendments

- F54** Words in s. 93(1)(a) repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(d)(i)(2)**
- F55** Words in s. 93(4) inserted (S.) (1.4.2003) by Local Government in **Scotland Act 2003** (asp 1), **ss. 41(2)(a)**, 62(2); S.S.I. 2003/134, **art. 2**, **Sch.**
- F56** S. 93(5) inserted (S.) (1.4.2003) by Local Government in **Scotland Act 2003** (asp 1), **ss. 41(2)(b)**, 62(2); S.S.I. 2003/134, **art. 2**, **Sch.**
- F57** S. 93(6) inserted (S.) (26.11.2003) by The Local Government in **Scotland Act 2003** (Ancillary Provision) Order 2003 (S.S.I. 2003/567), **art. 2(2)**

94 Substituted and reduced settings.

- (1) Subject to subsection (3) below, a local authority may set, in substitution for an amount of council tax already set or deemed to have been set, a lesser amount of council tax for the same financial year.
- (2) Schedule 7 to this Act has effect for the purpose of making provision as to the reduction of council tax where the Secretary of State is satisfied, in accordance with that Schedule, that the total estimated expenses mentioned in section 93(3) above of a local authority are excessive or that an increase in those expenses is excessive.
- (3) A local authority may not set a substitute amount of council tax during the period between the approval by the House of Commons of a report in respect of that authority made by the Secretary of State under paragraph 1 of that Schedule and the setting or deemed setting of a reduced amount of council tax under paragraph 3 of that Schedule.
- (4) Section 93(2) above shall not apply for the purposes of this section.
- (5) A local authority who, in respect of any financial year, set (or are deemed to have set) a substituted or reduced council tax shall neither wholly nor partially offset the difference between—

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- (a) the amount produced by that substituted or reduced setting; and
- (b) the amount which would have been produced had they not substituted or reduced their setting,

with sums advanced from their loans fund established under Schedule 3 to the 1975 Act:

Provided that such offsetting may nevertheless be permitted by the Secretary of State in any case on such terms and conditions as he considers appropriate.

- (6) If the Secretary of State is of the opinion that subsection (5) above, or any term or condition imposed under the proviso thereto, has been contravened, the local authority shall, on such opinion being intimated to them, reimburse their loans fund forthwith or within such time as the Secretary of State may allow.
- (7) Anything paid by reference to one setting of council tax shall be treated as paid by reference to a substitute setting under subsection (1) above or a reduced setting or deemed setting by virtue of paragraph 3 of Schedule 7 to this Act.
- (8) Where a person has paid by reference to one setting of council tax more than is due under a substituted or reduced setting—
 - (a) the balance shall be repaid to the person if he so requires;
 - (b) in any other case the balance shall (as the ^{F58}local authority determine) either be repaid to the person or be credited against any subsequent liability of the person to pay in respect of any council tax due to the authority.
- (9) Where—
 - (a) a substitute amount of council tax has been set under subsection (1) above; or
 - (b) a reduced amount of council tax has been set or been deemed to have been set under paragraph 3 of that Schedule,
 the ^{F59}... council shall levy and collect that substituted or reduced amount in place of the previous amount of council tax ^{F59}...

Textual Amendments

F58 Word in s. 94(8) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(9)**; S.I. 1996/323, art. 4(1)(b)(c)

F59 Words in s. 94(9) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

^{F60}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.

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- (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

F60 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

^{F61}95 District council tax: setting and collection.

.....

Textual Amendments

F61 S. 95 repealed (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), Sch. 2

96 Information.

- (1) Within 21 days after setting a council tax, a local authority shall publish in at least one newspaper circulating in their area a notice of—
 - (a) the provision of this Act under which the council tax has been set; and
 - (b) the amounts payable in respect of chargeable dwellings in each valuation band.
- (2) Failure to comply with subsection (1) above does not make the setting of an amount invalid.

Modifications etc. (not altering text)

C14 S. 96 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

Levying and collection of the tax

97 Levying and collection of council tax.

- [^{F62}(1) A local authority shall levy and collect the council tax set by them in respect of their area.]
- (2)
 - (3) Schedule 2 to this Act (which contains provisions about administration, including collection) shall have effect.

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- (4) Schedule 3 to this Act (which contains provisions about civil penalties) shall have effect.
- (5) Schedule 8 to this Act (which contains provisions about the recovery of sums due, including sums due as penalties) shall have effect.

Textual Amendments

F62 S. 97(1) substituted (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), Sch. 13 para. 176(10)(a) (with s. 128(8)); S.I. 1996/323, art. 2(1)(b)(c)

Modifications etc. (not altering text)

C15 S. 97 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

Miscellaneous and supplemental

98 Information required by Secretary of State.

- (1) Subsection (2) below applies where—
- the Secretary of State serves a notice on a [local] authority requiring them to supply to the Secretary of State information specified in the notice;
 - the information is in the possession or control of the authority and was obtained by them for the purpose of carrying out their functions under this Act; and
 - the information is not personal information.
- (2) The authority shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied by the authority; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.

Modifications etc. (not altering text)

C16 Word in s. 98(1) substituted (1.4.1996) by 1994 c. 39, s. 180(1), Sch. 13 para. 176(11); S.I. 1996/323, art. 4(1)(b)(c)

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 ^{M8}Local Government (Scotland) Act 1947;
- “the 1956 Act” means the ^{M9}Valuation and Rating (Scotland) Act 1956;
- ^{F63} . . .
- “the 1973 Act” means the ^{M10}Local Government (Scotland) Act 1973;
- “the 1975 Act” means the ^{M11}Local Government (Scotland) Act 1975;
- “the 1980 Act” means the ^{M12}Water (Scotland) Act 1980;

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“the Valuation Acts” means the ^{M13}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;

^{F63} . . .

^{F64} . . .

[^{F65}“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) ^{F66}

(b) a development corporation (within the meaning of the ^{M14}New Towns (Scotland) Act 1968); or

(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;

^{F63} . . .

^{F63} . . .

“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;

^{F67} . . .

^{F63} . . .

(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;

^{F68}(ii)

^{F68}(iii)

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

^{F68}(c)

^{F68}(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.

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Textual Amendments

- F63** 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**
- F64** 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**
- F65** 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)**
- F66** 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**
- F67** 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)
- F68** 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**

Modifications etc. (not altering text)

- C17** S. 99(3) applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

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**

Marginal Citations

- M8** 1947 c. 43.
M9 1956 c. 60.
M10 1973 c. 65.
M11 1975 c. 30.
M12 1980 c. 45.
M13 1854 c. 91.
M14 1968 c. 16.

Changes to legislation:

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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\(1\)](#)