Status: Point in time view as at 01/10/1995.

Changes to legislation: Local Government Finance Act 1992, Paragraph 4 is up to date with all changes known to be in force on or before 07 June 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)

SCHEDULES

SCHEDULE 5

PART RESIDENTIAL SUBJECTS: SCOTLAND

Date of coming into effect of addition, deletion or amendment of apportionment note

- Where an apportionment note is included under paragraph 1 above as part of an entry relating to any land and heritages in the valuation roll, the note shall take effect from—
 - (a) the date when the lands and heritages to which the entry relates come into existence or occupancy; or
 - (b) the beginning of the financial year in which the entry is made, whichever is the later.

Status:

Point in time view as at 01/10/1995.

Changes to legislation:

Local Government Finance Act 1992, Paragraph 4 is up to date with all changes known to be in force on or before 07 June 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.