



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

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.

Changes to legislation: Local Government Finance Act 1992, Section 72 is up to date with all changes known to be in force on or before 22 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

- [^{F1}(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.
- (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

- F1** 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)

- C1** 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)**
- C2** 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.](#)

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\(1\)](#)