



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Chargeable dwellings*

#### **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 <sup>M1</sup>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.
- (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.

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**Changes to legislation:** Local Government Finance Act 1992, Section 73 is up to date with all changes known to be in force on or before 14 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](#)

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- (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.

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**Marginal Citations**

**M1** 1987 c. 47.

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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\(1\)](#)