



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Liability to tax

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 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.

[^{F1}(a) by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired)]^{F2}; 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 each other but are living together as husband and wife.

Textual Amendments

F1 Word in s. 77(2) inserted (1.6.2001) by 2001 asp 6, s. 4(3)(a); S.S.I. 2001/191, art. 2

Status: Point in time view as at 01/06/2001. This version of this provision has been superseded.

Changes to legislation: Local Government Finance Act 1992, Section 77 is up to date with all changes known to be in force on or before 17 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)

F2 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

Modifications etc. (not altering text)

C1 S. 77 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

Status:

Point in time view as at 01/06/2001. This version of this provision has been superseded.

Changes to legislation:

Local Government Finance Act 1992, Section 77 is up to date with all changes known to be in force on or before 17 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.