



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Appeals

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 [^{F1}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 [^{F2}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 [^{F3}First-tier Tribunal for Scotland] is to be implemented.
- (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.
- ^{F4}(4)
- (5) Neither section 1(3A) of the ^{M1}Lands Tribunal Act 1949 nor section 15 of the ^{M2}Local Government (Financial Provisions) (Scotland) Act 1963 shall apply to appeals to or from [^{F5}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.

Changes to legislation: Local Government Finance Act 1992, Section 82 is up to date with all changes known to be in force on or before 21 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](#)

Textual Amendments

- F1** 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)
- F2** 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)
- F3** 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)
- F4** 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)
- F5** 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

- M1** 1949 c. 42.
- M2** 1963 c. 12.

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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\(1\)](#)