



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Valuation lists

88 **Compilation and maintenance of new lists.**

- (1) This section applies where the Secretary of State makes an order under subsection (3) (b) of section 74 above providing that, as regards financial years beginning on or after such date as is specified in the order, valuation bands so specified shall be substituted for those for the time being effective for the purposes of subsection (2) of that section.
- (2) For the purpose of—
 - (a) requiring local assessors to compile, and then maintain, new valuation lists for those financial years; and
 - (b) facilitating the compilation and maintenance by the local assessors of those lists,the provisions of this Part shall have effect with the modifications mentioned in subsection (3) below.
- (3) The modifications are—
 - (a) for the date specified in section 84(6) and (7) above there shall be substituted the date specified in the order; and
 - (b) for the dates specified in sections 85(1) and 86(2) above there shall be substituted such dates as are specified in an order made by the Secretary of State under this subsection.

Changes to legislation:

Local Government Finance Act 1992, Section 88 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.
[View outstanding changes](#)

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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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\(1\)](#)