



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Setting of the tax

93 Setting of council tax.

- (1) In respect of the financial year 1993-94 and each subsequent financial year, a local authority shall—
 - (a) set an amount of [^{F1} regional, islands or district] council tax, [^{F1} as appropriate] to be paid in respect of a chargeable dwelling in their area listed in valuation band D (whether or not there is such a dwelling in their area) as specified in section 74(2) above;
 - (b) determine the amount of council tax to be paid in respect of a chargeable dwelling in each of the other valuation bands specified in that section in accordance with the proportion mentioned in subsection (1) of that section,and references in this Part to the setting of a council tax or of an amount of council tax shall be construed as references to the setting of the amount mentioned in paragraph (a) above.
- (2) A local authority shall set its council tax before 11th March in the financial year preceding that for which it is set but it is not invalid merely because it is set on or after that date.
- (3) The amounts mentioned in paragraphs (a) and (b) of subsection (1) above shall be such as will provide sufficient money to meet such part of the total estimated expenses to be incurred by that authority during the financial year in respect of which the amount is set as falls to be met out of their council tax, together with such additional sum as is, in their opinion, required—
 - (a) to cover expenses previously incurred;
 - (b) to meet contingencies;

Changes to legislation: Local Government Finance Act 1992, Section 93 is up to date with all changes known to be in force on or before 18 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

- (c) to meet any expenses which may fall to be met before the money to be received in respect of their council tax for the next following financial year will become available.
- (4) In calculating, for the purposes of subsection (3) above, such part of the total estimated expenses to be incurred by a local authority as falls to be met out of council tax, account shall be taken of any means by which those expenses may otherwise be met or provided for [^{F2}but not of any amounts in such fund (other than the local authority's general fund) as is established by the authority under regulations made for the purposes of this subsection.]
- [^{F3}(5) Regulations made under subsection (4) above shall specify what kind of sums are to be paid into or out of the fund established under the regulations.]
- [^{F4}(6) A statutory instrument containing regulations under subsection (4) shall be made by the Scottish Ministers and subject to annulment in pursuance of a resolution of the Scottish Parliament.]

Textual Amendments

- F1** Words in s. 93(1)(a) repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(d)(i)(2)**
- F2** Words in s. 93(4) inserted (S.) (1.4.2003) by Local Government in **Scotland Act 2003 (asp 1)**, **ss. 41(2)(a)**, 62(2); S.S.I. 2003/134, **art. 2**, **Sch.**
- F3** S. 93(5) inserted (S.) (1.4.2003) by Local Government in **Scotland Act 2003 (asp 1)**, **ss. 41(2)(b)**, 62(2); S.S.I. 2003/134, **art. 2**, **Sch.**
- F4** S. 93(6) inserted (S.) (26.11.2003) by The Local Government in **Scotland Act 2003 (Ancillary Provision) Order 2003 (S.S.I. 2003/567)**, **art. 2(2)**

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\(1\)](#)