



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Liability to tax

75 Persons liable to pay council tax.

- (1) The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.
- (2) A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day—
 - (a) he is the resident owner of the whole or any part of the dwelling;
 - (b) he is a resident tenant of the whole or any part of the dwelling;
 - (c) he is a resident statutory tenant, resident statutory assured tenant or resident ^[F1]Scottish]secure tenant of the whole or any part of the dwelling;
 - (d) he is a resident sub-tenant of the whole or any part of the dwelling;
 - (e) he is a resident of the dwelling; or
 - (f) he is any of the following—
 - (i) the sub-tenant of the whole or any part of the dwelling under a sub-lease granted for a term of 6 months or more;
 - (ii) the tenant, under a lease granted for a term of 6 months or more, of any part of the dwelling which is not subject to a sub-lease granted for a term of 6 months or more;
 - (iii) the owner of any part of the dwelling which is not subject to a lease granted for a term of 6 months or more.
- (3) Where, in relation to any chargeable dwelling and any day, two or more persons fall within the first paragraph of subsection (2) above to apply, they shall be jointly and severally liable to pay the council tax payable in respect of the dwelling and that day.

Changes to legislation: Local Government Finance Act 1992, Section 75 is up to date with all changes known to be in force on or before 08 May 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

- (4) Subsection (3) above shall not apply as respects any day on which one or more of the persons there mentioned fall to be disregarded for the purposes of discount [^{F2}either] by virtue of paragraph 2 of Schedule 1 to this Act (the severely mentally impaired) [^{F3}or, being a student, by virtue of paragraph 4 of that Schedule] and one or more of them do not; and liability to pay the council tax in respect of the dwelling and that day shall be determined as follows—
- (a) if only one of those persons does not fall to be so disregarded, he shall be solely liable;
 - (b) if two or more of those persons do not fall to be so disregarded, they shall be jointly and severally liable.
- (5) In this section—
- ^{F4}“Scottish secure tenant” means a tenant under a Scottish secure tenancy within the meaning of the Housing (Scotland) Act 2001 (asp 10);
- “statutory tenant” means a statutory tenant within the meaning of the ^{M1}Rent (Scotland) Act 1984;
- “statutory assured tenant” means a statutory assured tenant within the meaning of the ^{M2}Housing (Scotland) Act 1988.

Textual Amendments

- F1** Word in s. 75(2)(c) inserted (30.9.2002) by 2001 asp 10, s. 112, Sch. 10 para. 19(1)(a); S.S.I. 2002/321, art. 2, Sch. (subject to transitional provisions in arts. 3-5)
- F2** Word in s.75(4) inserted (1.6.2001) by 2001 asp 6, s. 4(2)(a); S.S.I. 2001/191, art. 2
- F3** Words in s. 75(4) inserted (1.6.2001) by 2001 asp 6, s. 4(2)(b); S.S.I. 2001/191, art.2
- F4** In s. 75(5) definition of "Scottish secure tenant" substituted (30.9.2002) for definition of "secure tenant" by 2001 asp 10, s. 112, Sch. 10 para. 19(1)(b); S.S.I. 2002/321, art. 2, Sch. (subject to transitional provisions in arts. 3-5)

Modifications etc. (not altering text)

- C1** S. 75 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.

Marginal Citations

- M1** 1984 c. 58.
- M2** 1988 c. 43.

Changes to legislation:

Local Government Finance Act 1992, Section 75 is up to date with all changes known to be in force on or before 08 May 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\(1\)](#)