



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Appeals

81 [F¹Appeal to the First-tier Tribunal].

- (1) A person may appeal to [F²the First-tier Tribunal for Scotland] if he is aggrieved by—
 - (a) any decision of a [F³local]authority that a dwelling is a chargeable dwelling, or that he is liable to pay council tax in respect of such a dwelling; or
 - (b) any calculation made by a [F⁴local]authority of an amount which he is liable to pay to the authority in respect of council tax,and [F⁵the First-tier Tribunal for Scotland] shall make such decision as they think just.
- (2) In subsection (1) above the reference to any calculation of an amount includes a reference to any estimate of the amount.
- (3) Subsection (1) above shall not apply where the grounds on which the person concerned is aggrieved fall within such category or categories as may be prescribed.
- (4) No appeal may be made under subsection (1) above unless—
 - (a) the aggrieved person serves a written notice under this subsection; and
 - (b) one of the conditions mentioned in subsection (7) below is fulfilled.
- (5) A notice under subsection (4) above must be served on the [F⁶local]authority concerned.
- (6) A notice under subsection (4) above must state the matter by which and the grounds on which the person is aggrieved.
- (7) The conditions are that—

Changes to legislation: Local Government Finance Act 1992, Section 81 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

- (a) the aggrieved person is notified in writing, by the authority on which he served the notice, that the authority believes the grievance is not well founded, but the person is still aggrieved;
 - (b) the aggrieved person is notified in writing, by the authority on which he served the notice, that steps have been taken to deal with the grievance, but the person is still aggrieved;
 - (c) the period of two months, beginning with the date of service of the aggrieved person's notice, has ended without his being notified under paragraph (a) or (b) above.
- (8) Where a notice under subsection (4) above is served on an authority, the authority shall—
- (a) consider the matter to which the notice relates;
 - (b) include in any notification under subsection (7)(a) above the reasons for the belief concerned;
 - (c) include in any notification under subsection (7)(b) above a statement of the steps taken.

Textual Amendments

- F1** S. 81 heading 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(3)(a)** (with sch. 1 paras. 1-4, 13-20)
- F2** Words in s. 81(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(3)(b)** (with sch. 1 paras. 1-4, 13-20)
- F3** Word in s. 81(1)(a) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**
- F4** Word in s. 81(1)(b) substituted (1.4.1996) by 1994 c. 39, s.180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**
- F5** Words in s. 81(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(3)(c)** (with sch. 1 paras. 1-4, 13-20)
- F6** Word in s. 81(5) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**

Modifications etc. (not altering text)

- C1** S. 81 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**
- C2** S. 81(1) excluded (1.4.1993) by S.I. 1993/355, **reg. 21**

Changes to legislation:

Local Government Finance Act 1992, Section 81 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\(1\)](#)