



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Levying and collection of the tax

97 Levying and collection of council tax.

- [^{F1}(1) A local authority shall levy and collect the council tax set by them in respect of their area.]
- (2)
- (3) Schedule 2 to this Act (which contains provisions about administration, including collection) shall have effect.
- (4) Schedule 3 to this Act (which contains provisions about civil penalties) shall have effect.
- (5) Schedule 8 to this Act (which contains provisions about the recovery of sums due, including sums due as penalties) shall have effect.

Textual Amendments

- F1** S. 97(1) substituted (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(10)(a)** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(c)**

Modifications etc. (not altering text)

- C1** S. 97 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**

Changes to legislation:

Local Government Finance Act 1992, Cross Heading: Levying and collection of the tax is up to date with all changes known to be in force on or before 24 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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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\(1\)](#)