



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

New dwellings

83 Completion of new dwellings.

- (1) Schedule 6 to this Act (which makes provision with respect to the determination of a day as the completion day in relation to a new building which, or any part of which, will constitute or constitutes a dwelling) shall have effect.
- (2) A dwelling in a new building shall be deemed for the purposes of this Part to have come into existence on the day determined under that Schedule as the completion day in respect of that building, whether or not the building is completed on that day.
- (3) Where—
 - (a) a day is determined under that Schedule as the completion day in relation to a new building; and
 - (b) the building is one produced by the structural alteration of a building which consists of one or more existing dwellings,the existing dwelling or dwellings shall be deemed for the purposes of this Part to have ceased to exist on that day.
- (4) Any reference in this section or that Schedule to a new building includes a reference to a building produced by the structural alteration of an existing building where—
 - (a) the existing building constitutes a dwelling which, by virtue of the alteration, becomes, or becomes part of, a different dwelling or different dwellings; or
 - (b) the existing building does not, except by virtue of the alteration, constitute a dwelling.
- (5) Any reference in this section or that Schedule to a building includes a reference to a part of a building.

Changes to legislation:

Local Government Finance Act 1992, Cross Heading: New dwellings is up to date with all changes known to be in force on or before 23 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 The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))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\(1\)](#)