
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2024 No.

COUNCIL TAX

**The Council Tax (Substitution of Proportion and Valuation)
(Scotland) Order 2024**

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 74(3) and 88(3) of the Local Government Finance Act 1992(a).

In accordance with section 74(4) of that Act, a draft of this Order has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. This Order may be cited as The Council Tax (Substitution of Proportion and Valuation) (Scotland) Order 2024 and comes into force on 1st July 2024.

Substitution of proportion

2.— (1) In section 74(1) of the Local Government Finance Act 1992, for the words after “proportion—” substitute—

0.4: 0.5: 0.6: 0.7: 0.8: 0.9: 1: 1.1: 1.2: 1.3: 1.4: 1.5: 1.6: 1.7: 1.8: 1.9: 2: 2.1 and so on as required

where

0.5 is for dwellings listed in valuation band 1;

0.6 is for dwellings listed in valuation band 2, and so on.

”

(2) The substitution made by paragraph (1) has effect as regards financial years beginning on or after 1st April 2026.

Substitution of valuation

3.—a) In section 74(2) of the Local Government Finance Act 1992, for the “Range of Values” and “Valuation Band, substitute—

(a) 1992 c.14. The function of the Secretary of State under section 74(3) was transferred to the Scottish Ministers by the Scotland Act 1998 (c.46), section 53.

<i>Range of Values</i>	<i>Valuation Band</i>
Values not exceeding £45,000	1
Values exceeding £45,000 but not exceeding £55,000	2
Values exceeding £55,000 but not exceeding £65,000	3
Values exceeding £65,000 but not exceeding £75,000	4
Values exceeding £75,000 but not exceeding £85,000	5
Values exceeding £85,000 but not exceeding £95,000	6
Values exceeding £95,000 but not exceeding £105,000	D
Values exceeding £105,000 but not exceeding £115,000	7

And so on in so many bands of £10,000 as there are properties valued in such bands

Compilation and maintenance of valuation lists

4.—(1) In sections 84(6) and 84(7) of the Local Government Finance Act 1992, for the words “1st April 1993” substitute—

“1st April 2026”

(2) In section 85(1)(a) of the Local Government Finance Act 1992, for the words “1st September 1992” substitute—

“1st September 2025”

(3) In section 85(1)(b) of the Local Government Finance Act 1992, for the words “15th November 1992 and not later than 1st December 1992” substitute—

“15th November 2025 and not later than 1st December 2025”

(4) In section 86(2) of the Local Government Finance Act 1992, for the words “1st April 1992” substitute—

“1st April 2025”

A member of the Scottish Government
St Andrew’s House,
Edinburgh

EXPLANATORY NOTE

(This note is not part of the Order)

The Council Tax (Substitution of Proportion and Valuation) (Scotland) Order 2024 amends both the multiplier and the valuation bands and includes provisions for a revaluation to be conducted during 2024-2026 to provide a new valuation date of 1st April 2025.

The effect of this Order is to introduce a revalued valuation roll by 1st April 2026 based on values as at 1st April 2025. It provides for Valuation Bands of £10,000.

The amended proportions set out in this Order provide that the Council tax payable will be in a direct linear proportion to the mid point of the valuation band. Thus a property in Band 6 (£85,000 - £95,000) will pay 90% of the rate set for Band D. A property in Band 16 (£195,000 - £205,000) will pay twice the Band D rate.

Another Order in 2024 will provide for a five-year transition from the current 1991 valuation basis so that those households facing higher bills can phase the increase in over five years. This will mean that in year one (2026-27) they pay 20% based on the new 2025 revaluation and 80% based on the current 1991 valuation. In 2027-28 they will pay 40% and 60% respectively and so on.