SCOTTISH STATUTORY INSTRUMENTS

2005 No. 51

COUNCIL TAX

The Council Tax (Discount for Unoccupied Dwellings) (Scotland) Regulations 2005

Made - - - -	*28th January 2005*
Coming into force - -	*1st April 2005*

The Scottish Ministers, in exercise of the powers conferred by section 33(1), (2), (3) and (4) of the Local Government in Scotland Act 2003(**1**) and of all other powers enabling them in that behalf, and after consultation with such associations of local authorities and such other persons as they think fit in accordance with section 33(7) of that Act, hereby make the following Regulations, a draft of which has, in accordance with section 33(6) of that Act, been laid before and approved by resolution of the Scottish Parliament:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Discount for Unoccupied Dwellings) (Scotland) Regulations 2005 and shall come into force on 1st April 2005.

(2) In these Regulations–

"empty dwelling" means a dwelling which is both unoccupied and unfurnished;

"major repair work" includes structural repair work;

"second home" means a dwelling which is no one's sole or main residence and is not an empty dwelling; and

"Schedule" means the Schedule to these Regulations.

Amendment of section 79 of the Local Government Finance Act 1992

2. Paragraph (a) (daily discount from council tax of twice the "appropriate percentage" for chargeable dwellings of which there is no resident) of subsection (2) of section 79 of the Local Government Finance Act 1992(**2**) is hereby repealed.

(**1**) 2003 asp 1.
(**2**) 1992 c. 14.

Discounts for unoccupied dwellings

3. The amount of council tax payable in respect of a chargeable dwelling and any day shall be subject to a discount equal to 50% of that amount if on that day there is no resident of the dwelling.

Modification of the application of these Regulations

4. Local authorities may, subject to regulation 5, modify the application of these Regulations within their areas in relation to–

(a) the following classes of dwelling–

(i) empty dwellings; and

(ii) dwellings that are second homes; and

(b) different parts of their areas.

Limitations on local authorities power to modify the application of these Regulations

5.—(1) The power conferred by regulation 4 shall not permit local authorities to modify the application of these Regulations so as to–

(a) set the amount of the discount as provided for in regulation 3, for their respective areas, at an amount outwith the maximum and minimum amounts specified in paragraph (2);

(b) modify the discount provided for in regulation 3 for the classes of dwelling specified in paragraph (3);

(c) make provision, applying to the whole local authority area, for discounts at different amounts in respect of dwellings that fall within one of the classes referred to in regulation 4(a);

(d) modify regulation 4 or this regulation; or

(e) modify the classes of dwellings specified in the Schedule.

(2) For the purposes of paragraph (1)(a)–

(a) the specified maximum amount is 50%; and

(b) the specified minimum amount is 10%.

(3) For the purposes of paragraph (1)(b), the classes of dwelling are–

(a) dwellings which fall within one of the classes specified in paragraphs 1 and 2 of the Schedule;

(b) dwellings which fall within the class specified in paragraph 3 of the Schedule but only for the period of 6 months beginning with the day on which that dwelling was purchased by the person who is liable to pay council tax in respect of that dwelling;

(c) dwellings which fall within the class of dwellings specified in paragraph 4 of the Schedule but only for the period of 6 months beginning with the day on which that dwelling ceased to be an exempt dwelling in terms of the Council Tax (Exempt Dwellings) (Scotland) Order 1997(**3**).

(**3**) S.I.1997/728.

TAVISH SCOTT
Authorised to sign on behalf of the Scottish Ministers

St Andrew's House, Edinburgh
28th January 2005