SCOTTISH STATUTORY INSTRUMENTS

2003 No. 137

COUNCIL TAX

The Council Tax (Liability of Owners) (Scotland) Amendment Regulations 2003

Made - - - -	*3rd March 2003*
Laid before the Scottish Parliament - - - -	*6th March 2003*
Coming into force - -	*1st April 2003*

The Scottish Ministers, in exercise of the powers conferred by sections 76(1) and (7) and 116(1) of the Local Government Finance Act 1992(**1**) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and amendment of the Council Tax (Liability of Owners) (Scotland) Regulations 1992

1. These Regulations may be cited as the Council Tax (Liability of Owners) (Scotland) Amendment Regulations 2003 and shall come into force on 1st April 2003.

2.—(1) The Council Tax (Liability of Owners) (Scotland) Regulations 1992(**2**) are amended as follows.

(2) In the Schedule, for paragraph 3 there shall be substituted–

"**3.** A dwelling occupied, or which could be occupied, by persons who do not constitute a single household and which is occupied by one or more persons each of whom–

(a) is a tenant of, or has a licence to occupy, part only of the dwelling; or

(b) has a licence to occupy, but is not liable (whether alone or jointly with other persons) to pay rent or a licence fee in respect of the dwelling as a whole.".

(**1**) 1992 c. 14. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46). In section 116(1), see the definition of "prescribed".

(**2**) S.I.1992/1331; the relevant amending instrument is S.I. 1993/344.