SCOTTISH STATUTORY INSTRUMENTS

1999 No. 140

COUNCIL TAX

The Council Tax (Exempt Dwellings) (Scotland) Amendment (No. 2) Order 1999

Made - - - -	*7th November 1999*
Laid before the Scottish Parliament - - - -	*17th November 1999*
Coming into force - -	*1st April 2000*

The Scottish Ministers, in exercise of the powers conferred on them by section 72(6) and (7) of the Local Government Finance Act 1992(**1**) and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment (No. 2) Order 1999 and shall come into force on 1st April 2000.

Amendment of Order

2. –

(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997(**2**) shall be amended in accordance with the following provisions of this article.

(2) In article 2, after the definition of "the last occupation day" there shall be inserted the following definition–

""major repair work" includes structural repair work;".

(3) For paragraph 2 of Schedule 1, there shall be substituted the following–

"**2.** An unoccupied dwelling–

(a) which–

(i) is undergoing or has undergone (since the last occupation day) major repair work to render it habitable; or

(**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).

(**2**) S.I.1997/728, to which there are amendments not relevant to this Order