



Local Government in Scotland Act 2003

2003 asp 1

PART 5

RATING AND COUNCIL TAX

33 Council tax: ^{F1}[variation] for unoccupied dwellings

(1) The Scottish Ministers may, by regulations—

- ^{F2}(a)
- (b) provide ^{F3}... that the amount of council tax payable in respect of a chargeable dwelling and any day is to be subject to a ^{F4}[variation]if, on that day, there is no resident of the dwelling and for the calculation of the amount of that ^{F4}[variation].

^{F5}(1A) A variation provided under subsection (1) may not increase the amount of council tax payable in respect of a chargeable dwelling and a day by more than the amount calculated in respect of the dwelling and the day in accordance with section 78 of the Local Government Finance Act 1992 (basic amounts payable).]

(2) Regulations made under paragraph (b) of subsection (1) above may, in particular—

- (a) provide in relation to some circumstances in which there is no resident of a chargeable dwelling but not in relation to others;
- (b) confer on local authorities powers—
- ^{F6}(i)
- (ii) to modify the application of the regulations within their respective areas so that ^{F7}[a different amount of variation, or no variation, applies]in relation to some circumstances in which there is no resident of a chargeable dwelling but not in relation to others (and to make different modifications for different cases or different classes of case, including for different areas);
- (c) make different provision for different cases or different classes of case, including different provision for different areas or for different local authorities.

^{F8}(2A) Regulations under subsection (1) may not provide (or allow provision to be made by local authorities) for unoccupied dwellings owned by a local authority or a registered

*Changes to legislation: There are currently no known outstanding effects for the
 Local Government in Scotland Act 2003, Section 33. (See end of Document for details)*

social landlord to be treated more favourably than other unoccupied dwellings solely on the ground of that ownership.]

- (3) The circumstances referred to in subsections (2)(a) and (b)(ii) above include—
 - (a) those deriving from the use to which a chargeable dwelling is put; and
 - (b) the personal circumstances of the owner of the dwelling.
- (4) A power conferred under subsection (2)(b)(ii) above may not permit local authorities to modify regulations under this section so as to ^{F9}—
 - (a) increase the amount of council tax payable in respect of a chargeable dwelling and a day by more than the amount calculated in respect of the dwelling and the day in accordance with section 78 of the Local Government Finance Act 1992,
 - (b) contravene any limits that may be specified in the regulations.]
- (5) Expressions used in this section and in section 79 of the Local Government Finance Act 1992 (c. 14) have in this section the same meaning as they have in that one.
- (6) Regulations under this section shall be made by statutory instrument but no such regulations shall be made unless a draft of them has been approved by a resolution of the Scottish Parliament.
- (7) Before making such regulations, the Scottish Ministers shall consult such associations of local authorities and such other persons as they think fit.

Textual Amendments

- F1** Word in the title of s. 33 substituted (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 2\(7\), 5\(1\)](#)
- F2** S. 33(1)(a) repealed (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 2\(2\)\(a\), 5\(1\)](#)
- F3** Words in s. 33(1)(b) repealed (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 2\(2\)\(b\)\(i\), 5\(1\)](#)
- F4** Words in s. 33(1)(b) substituted (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 2\(2\)\(b\)\(ii\), 5\(1\)](#)
- F5** S. 33(1A) inserted (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 2\(3\), 5\(1\)](#)
- F6** S. 33(2)(b)(i) repealed (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 2\(4\)\(a\), 5\(1\)](#)
- F7** Words in s. 33(2)(b)(ii) substituted (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 2\(4\)\(b\), 5\(1\)](#)
- F8** S. 33(2A) inserted (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 2\(5\), 5\(1\)](#)
- F9** S. 33(4)(a)(b) substituted (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 2\(6\), 5\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Local Government in Scotland Act 2003, Section 33.