
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

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- (ii) is undergoing or has undergone (since the last occupation day) structural alteration;
- (b) in respect of which no more than 12 months have elapsed since the last occupation day; and
- (c) in respect of which no more than 6 months have elapsed since the major repair work or structural alteration in question was substantially completed.”.

St Andrew’s House,
Edinburgh
7th November 1999

JACK McCONNELL
A member of the Scottish Executive

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends (with effect from 1st April 2000) the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (“the 1997 Order”), which lists those classes of dwelling which are exempt from the council tax in Scotland.

The Order substitutes a new paragraph 2 in Schedule 1 to the 1997 Order so that, in place of the existing exemption for dwellings which are incapable of being lived in because they are being structurally repaired, improved or reconstructed, there is inserted an exemption for dwellings undergoing major repair work or structural alteration (or which have recently undergone such work or alteration). The exemption ends 12 months after the dwelling in question was last occupied or (if sooner) 6 months after the work or alteration was substantially completed.