

**2002 No. 101**

**COUNCIL TAX**

**The Council Tax (Exempt Dwellings) (Scotland) Amendment  
Order 2002**

*Made* 7th March 2002

*Laid before the Scottish Parliament* 8th March 2002

*Coming into force* 1st April 2002

The Scottish Ministers, in exercise of the powers conferred by section 72(6) and (7) of the Local Government Finance Act 1992(a) 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 Order 2002 and shall come into force on 1st April 2002.

**Amendment of Order**

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

(2) In article 2 (interpretation), after the definition of “registered housing association”, there shall be inserted the following definition:—

““registered social landlord” has the meaning given in section 111 of the Housing (Scotland) Act 2001(c);”.

(3) In paragraph 8(a) of Schedule 1 (dwellings awaiting demolition), after “authority”, there shall be inserted “, a registered social landlord”.

*PETER PEACOCK*  
A member of the Scottish Executive

St Andrew’s House,  
Edinburgh  
7th March 2002

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(a) 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).

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

(c) 2001 asp 10.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends (with effect from 1st April 2002) 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 amends paragraph 8(a) in Schedule 1 to the 1997 Order to extend exemption from the council tax to dwellings awaiting demolition that are owned by a registered social landlord.

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