

2002 No. 102

COUNCIL TAX

**The Council Tax (Dwellings and Part Residential Subjects)
(Scotland) Amendment Regulations 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 sections 72(4), 99(1) and 116(1) of the Local Government Finance Act 1992(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2002 and shall come into force on 1st April 2002.

Amendment of the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992

2. The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992(b) are amended in accordance with the following regulations.

3. In regulation 2 (interpretation)–

- (a) the definitions of “hostel”, “nursing home” and “residential care home” shall be omitted;
- (b) after the definition of “the Act” there shall be inserted–

““care home service” has the same meaning as in sub-paragraph (2) of paragraph 8 of Schedule 1 to the Act(c);”.

4. In regulation 6 (definition of part residential subjects–exceptions) for paragraph (b) there shall be substituted–

“(b) any part of–

- (i) any building in which a care home service provides accommodation; or
- (ii) a private hospital;

which is not used wholly or mainly as the sole or main residence of a person employed there.”.

(a) 1992 c.14. Section 99(1) contains in paragraph (b) of the definition of “part residential subjects” a power of prescription; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these regulations are made. 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. 1992/2955.

(c) Schedule 1, paragraph 8 was amended by paragraph 18 of Schedule 3 to the Regulation of Care (Scotland) Act 2001 (asp 8).

5. In paragraph 4 of Schedule 1 (definition of dwelling-inclusions-communal residential establishments) for sub-paragraphs (a) to (d) there shall be substituted—

- “(a) any building in which a care home service provides accommodation; or
- (b) a private hospital.”.

St Andrew's House,
Edinburgh
7th March 2002

PETER PEACOCK
A member of the Scottish Executive

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend (with effect from 1st April 2002) the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992 in consequence of changes made to the Local Government Finance Act 1992 by the Regulation of Care (Scotland) Act 2001 (“the 2001 Act”).

The 2001 Act replaces hostels, nursing homes and residential care homes with care home services. These Regulations ensure that exemptions in relation to council tax apply to accommodation in relation to care home services as they formerly did to hostels, nursing homes and residential care homes.

2002 No. 102

COUNCIL TAX

**The Council Tax (Dwellings and Part Residential Subjects)
(Scotland) Amendment Regulations 2002**

£1.75

© Crown Copyright 2002

Printed in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, the Queen's Printer for Scotland
150 03/02 19593

