
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 45

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 2018**

Amendment of the Council Tax (Exempt Dwellings) (Scotland) Order 1997

2.—(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997⁽¹⁾ is amended as follows.

(2) In paragraph 10(a)(iii) of schedule 1 (exempt dwellings: dwellings occupied by students etc.), for “paragraph 3” substitute “paragraph 3 or 6⁽²⁾”.

⁽¹⁾ [S.I. 1997/728](#); relevantly amended by [S.I. 1999/757](#).

⁽²⁾ Paragraph 6 of the schedule of the Council Tax (Discounts) (Scotland) Regulations 1992 was added by the Council Tax (Discounts) (Scotland) Amendment Regulations 2018 ([S.S.I. 2018/39](#)).