

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2022 No. 124**

**COUNCIL TAX**

**The Council Tax (Exempt Dwellings)  
(Scotland) Amendment Order 2022**

<i>Made</i>	- - - -	<i>at 11.22 a.m. on 31st</i>
		<i>March 2022</i>
<i>Laid before the Scottish</i>		<i>at 2.45 p.m. on 31st</i>
<i>Parliament</i>	- - - -	<i>March 2022</i>
<i>Coming into force</i>	- -	<i>1st April 2022</i>

The Scottish Ministers make the following Order in exercise of the powers conferred by section 72(6) and (7) of the Local Government Finance Act 1992(1) and all other powers enabling them to do so.

**Citation and commencement**

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2022 and comes into force on 1 April 2022.

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

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

(2) In schedule 1 (exempt dwellings), after paragraph 25 (prescribed housing support services accommodation)(3) insert—

**“Accommodation for persons formerly residing in Ukraine**

26. A dwelling which—

- (a) is the sole or main residence of at least one person who has been granted leave to enter or remain in the United Kingdom under or outside the immigration rules made under section 3(2) of the Immigration Act 1971(4), or has a right of abode in the United Kingdom within the meaning of section 2 of that Act(5), where the person—
- (i) was residing in Ukraine immediately before 1 January 2022; and

---

(1) 1992 c. 14. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(2) S.I. 1997/728. There are amendments to the Order which are not relevant to this instrument.

(3) Paragraph 25 was substituted by S.S.I. 2007/215 and amended by S.S.I. 2011/211.

(4) 1971 c. 77.

(5) Section 2 was substituted by section 39(2) of the British Nationality Act 1981 (c. 61) and amended by S.I. 2019/745.

---

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

---

- (ii) left Ukraine in connection with the Russian invasion which took place on 24 February 2022; and
- (b) is not the sole or main residence of any person other than—
  - (i) a person described in sub-paragraph (a), or
  - (ii) a person falling within paragraph 10(a) (dwellings occupied by students, etc.)<sup>(6)</sup>.

St Andrew's House,  
Edinburgh  
At 11.22 a.m. on 31st March 2022

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

---

<sup>(6)</sup> Paragraph 10(a) was amended by [S.I. 1999/757](#).

## EXPLANATORY NOTE

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

This Order amends the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (“the 1997 Order”), which lists those classes of dwellings which are exempt from council tax in Scotland.

The Order inserts a new paragraph 26 into schedule 1. The effect is that no council tax is payable in respect of dwellings used as the sole or main residence of certain persons who left Ukraine in connection with the Russian invasion which took place on 24 February 2022 and who have either been granted leave to enter or remain in the United Kingdom or have a right of abode in the United Kingdom. The exemption applies only where there is nobody living in the property who does not fall within this category or within paragraph 10(a) of schedule 1 of the 1997 Order.