
Status: This version of this provision is prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

STATUTORY INSTRUMENTS

1992 No. 2955

The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992

PROSPECTIVE

Variation of definition of dwelling

4. There shall be included as a dwelling any lands and heritages or parts thereof—
 - (a) which fall within the classes specified in Schedule 1 to these Regulations; and
 - (b) which would, but for the provisions of section 73(1) of the Act—
 - (i) be entered separately in the valuation roll; or
 - (ii) in the case of parts of lands and heritages, form part of a separate entry in the valuation roll.

Commencement Information

- II** Reg. 4 in force at 28.12.1992, see [reg. 1](#)

Status:

This version of this provision is prospective.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- [reg. 4 coming into force by S.I. 1992/2955 reg. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- [reg. 5A-5D inserted by S.S.I. 2021/489 reg. 2\(3\)](#)