
STATUTORY INSTRUMENTS

1993 No. 345 (S.37)

**COUNCIL TAX, SCOTLAND
WATER SUPPLY, SCOTLAND**

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 1993**

Made - - - - - *18th February 1993*
Laid before Parliament *1st March 1993*
Coming into force - - - *22nd March 1993*

The Secretary of State, in exercise of the powers conferred on him by section 72(6) and (7) of, and paragraph 7(2) and (3) of Schedule 11 to, the Local Government Finance Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 1993 and shall come into force on 22nd March 1993.

Amendment of Order

2.—(1) For paragraph 11 of the Schedule to the Council Tax (Exempt Dwellings) (Scotland) Order 1992⁽²⁾, there shall be substituted the following paragraph:—

“11. A dwelling which—

(a) is occupied by at least one person who is—

(i) a student;

(ii) a person disregarded for the purposes of discount in terms of paragraph 3 of the Schedule to the Council Tax (Discounts) (Scotland) Regulations 1992⁽³⁾; or

(iii) a person under the age of 18 years; and (b) is not the sole or main residence of any person other than a person described in sub-paragraph (a)(i) to (iii).”.

(2) In paragraph 17(b) of that Schedule, for the words “persons to occupy all” there shall be substituted the words “the majority of the persons who are to occupy”.

(1) 1992 c. 14.

(2) S.I.1992/1333, amended by S.I. 1992/2796.

(3) S.I. 1992/1409, amended by S.I. 1993/342.

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(3) After paragraph 22 of that Schedule, there shall be added the following paragraph:—

“**23.** A dwelling in respect of which any of the qualifying persons is a person who has a relevant association, within the meaning of Part I of the Visiting Forces Act 1952⁽⁴⁾, with a body, contingent or detachment of the forces of a country to which any provision in that Part applies.”.

St Andrew’s House, Edinburgh
18th February 1993

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(4) 1952 c. 67.

EXPLANATORY NOTE

(This note is not part of the Order)

The Schedule to the Council Tax (Exempt Dwellings) (Scotland) Order 1992 listed those classes of dwelling which are to be exempt from the council tax and the council water charge in Scotland. This Order amends that Schedule in three respects.

Firstly, a new paragraph 11 is substituted, exempting dwellings which are occupied by at least one person who is either a student, a person under 18 or a person who has recently completed a course of education of a specified type, and which are not the sole or main residence of any person not falling within these categories. Secondly, paragraph 17 is amended so as to bring within its scope student halls of residence where an educational institution has the right to nominate most, but not all, of the students who are to occupy the hall. Thirdly, a new paragraph 23 is added so as to make exempt dwellings where a member of a visiting force or a dependant of such a member (other than a dependant who is a British citizen or is ordinarily resident in the United Kingdom) would otherwise be liable.