
STATUTORY INSTRUMENTS

1993 No. 526 (S. 63)

COUNCIL TAX, SCOTLAND

The Council Tax (Dwellings) (Scotland) Regulations 1993

Made - - - - *8th March 1993*
Laid before Parliament *11th March 1993*
Coming into force - - *1st April 1993*

The Secretary of State, in exercise of the powers conferred on him by sections 72(4) and 116(1) of the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Dwellings) (Scotland) Regulations 1993 and shall come into force on 1st April 1993.

(2) In these Regulations, “the Act” means the Local Government Finance Act 1992.

Variation of definition of dwelling

2. The definition of dwelling in section 72(2) of the Act is hereby further varied(2) by excluding any lands and heritages which are timeshare accommodation within the meaning of the Timeshare Act 1992(3).

St Andrew’s House,
Edinburgh
8th March 1993

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.
(2) The definition of dwelling was previously varied by S.I.1992/1334 and 2955.
(3) 1992 c. 35.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that timeshare accommodation is not to be included within the definition of “dwelling” for the purposes of council tax in Scotland. As a consequence, non-domestic rates rather than the council tax will be payable in respect of such accommodation.