
STATUTORY INSTRUMENTS

1997 No. 673

The Council Tax (Dwellings) (Scotland) Regulations 1997

Variation of definition of dwelling

2.—(1) The definition of dwelling in section 72(2) of the Act is hereby further varied⁽¹⁾ by including as a dwelling, subject to paragraph (2) below, any lands and heritages or parts thereof—

- (a) which constitute, or form part of, a prison;
- (b) which are used as one or more of the following:—
 - (i) a cell (other than a special punishment cell);
 - (ii) a common recreational area (other than a sports hall or an uncovered area);
 - (iii) a library;
 - (iv) a chapel;
 - (v) a kitchen;
 - (vi) a dining room;
 - (vii) toilets;
 - (viii) personal washing facilities;
 - (ix) a laundry for the exclusive use of prisoners;
 - (x) a storage area which is within a cell block and which is used in connection with other premises covered by this sub-paragraph;
 - (xi) a corridor linking premises covered by this sub-paragraph; and
 - (xii) boiler or plant room which to any extent serves other premises covered by this sub-paragraph; and
- (c) 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.

(2) There shall not be included as a dwelling, or part of a dwelling, any kitchen, dining room, toilets or personal washing facilities which are provided for the exclusive use of persons employed in the prison in question.

(1) The definition of dwelling was previously varied by S.I.1992/1334 and 2955 and 1993/526.