

This Statutory Instrument has been made in consequence of a defect in [S.I. 1997/728](#) and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

1998 No. 561 (S.19)

COUNCIL TAX, SCOTLAND

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 1998**

| | | |
|-------------------------------|---------|------------------------|
| <i>Made</i> | - - - - | <i>2nd March 1998</i> |
| <i>Laid before Parliament</i> | | <i>11th March 1998</i> |
| <i>Coming into force</i> | - - | <i>1st April 1998</i> |

The Secretary of State, in exercise of the powers conferred on him by section 72(6) and (7) of 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 1998 and shall come into force on 1st April 1998.

Amendment of Order

2. In paragraph 11 of Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997(2), for the words “occupied dwelling” there shall be substituted the words “unoccupied dwelling”.

St Andrew’s House,
Edinburgh
2nd March 1998

Calum MacDonald
Parliamentary Under Secretary of State, Scottish
Office

(1) 1992 c. 14.
(2) [S.I. 1997/728](#).

Status: This is the original version (as it was originally made).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 Order)

This Order corrects a drafting error in the Council Tax (Exempt Dwellings) (Scotland) Order 1997, which lists those classes of dwellings which are exempt from the council tax in Scotland. The correction involves substituting a reference to an “unoccupied dwelling” for the existing reference to an “occupied dwelling” in paragraph 11 of Schedule 1 to the 1992 Order (dwellings left unoccupied during student vacations, etc.)