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STATUTORY INSTRUMENTS

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**2000 No. 715 (S. 1)**

**IMMIGRATION  
COUNCIL TAX, SCOTLAND**

**The Council Tax (Liability of Owners)  
(Amendment) (Scotland) Regulations 2000**

<i>Made</i>	- - - -	<i>9th March 2000</i>
<i>Laid before Parliament</i>		<i>13th March 2000</i>
<i>Coming into force</i>	- -	<i>3rd April 2000</i>

In exercise of the powers conferred on him by sections 76(1) and (7) and 116(1) of the Local Government Finance Act 1992(1), and of all other powers enabling him in that behalf, the Secretary of State hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Liability of Owners) (Amendment) (Scotland) Regulations 2000 and shall come into force on 3rd April 2000.

**Liability of owners—*asylum seekers***

2. After paragraph 6 of the Schedule to the Council Tax (Liability of Owners) (Scotland) Regulations 1992(2) (classes of dwelling prescribed for the purposes of section 76(1) of the said Act) insert the following provision:

**“*Asylum seekers***

7. A dwelling provided to an asylum seeker under, or under arrangements made under, section 95 of the Immigration and Asylum Act 1999(3).”

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(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) S.I.1992/1331, as amended by S.I. 1993/344 which added paragraph 6 to the Schedule.  
(3) 1999 c. 33.

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**Status:** This is the original version (as it was originally made).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

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Home Office  
9th March 2000

*Barbara Roche*  
Minister of State

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations prescribe a new class of dwellings for which the owner, as opposed to the resident, is responsible for paying council tax, in the Council Tax (Liability of Owners) (Scotland) Regulations 1992.

From 3rd April 2000 asylum seekers who appear to be destitute will receive accommodation and other essential living needs under section 95 of the Immigration and Asylum Act 1999, and will not be eligible for benefits including council tax benefit. These Regulations provide that the council tax liability for any accommodation provided under section 95, will fall on the owner of the accommodation as opposed to the resident asylum seeker.