



Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012

2012 asp 11

Unoccupied properties

2 Council tax: variation for unoccupied dwellings

(1) Section 33 of the Local Government in Scotland Act 2003 (asp 1) (council tax: discount for unoccupied dwellings) is amended in accordance with this section.

(2) In subsection (1)—

- (a) paragraph (a) and the word “and” immediately following it are repealed,
- (b) in paragraph (b)—
 - (i) the words “(whether by amendment of that section or otherwise)” are repealed,
 - (ii) for “discount”, in both places where it appears, substitute “variation”.

(3) After subsection (1) insert—

“(1A) A variation provided under subsection (1) may not increase the amount of council tax payable in respect of a chargeable dwelling and a day by more than the amount calculated in respect of the dwelling and the day in accordance with section 78 of the Local Government Finance Act 1992 (basic amounts payable).”.

(4) In subsection (2)(b)—

- (a) sub-paragraph (i) is repealed,
- (b) in sub-paragraph (ii), for “they make provision” substitute “a different amount of variation, or no variation, applies”.

(5) After subsection (2) insert—

“(2A) Regulations under subsection (1) may not provide (or allow provision to be made by local authorities) for unoccupied dwellings owned by a local authority or a registered social landlord to be treated more favourably than other unoccupied dwellings solely on the ground of that ownership.”.

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012, Section 2. (See end of Document for details)

- (6) In subsection (4), for the words from “set” to the end of the subsection substitute “—
- (a) increase the amount of council tax payable in respect of a chargeable dwelling and a day by more than the amount calculated in respect of the dwelling and the day in accordance with section 78 of the Local Government Finance Act 1992,
 - (b) contravene any limits that may be specified in the regulations.”.
- (7) In the title of the section, for “**discount**” substitute “ **variation** ”.

Changes to legislation:

There are currently no known outstanding effects for the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012, Section 2.