



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 - (a) paragraph (a) and the word “and” immediately following it are repealed,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 - (i) the words “(whether by amendment of that section or otherwise)” are repealed,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 - (a) sub-paragraph (i) is repealed,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.”.
- (6) In subsection (4), for the words from “set” to the end of the subsection substitute “—

Status: This is the original version (as it was originally enacted).

- (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**”.