

*These notes relate to the Coronavirus (Scotland) (No.2) Act
2020 (asp 10) which received Royal Assent on 26 May 2020*

CORONAVIRUS (SCOTLAND) (NO.2) ACT 2020

EXPLANATORY NOTES

DETAIL ABOUT PROVISIONS

Schedule 4: Other measures in response to coronavirus

Council tax: exempt dwellings

163. Paragraph 14 modifies Schedule 1 of the Council Tax (Exempt Dwellings) (Scotland) Order 1997. It creates an exemption from paying council tax for those properties that were occupied by one of the groups of individuals listed at paragraphs 10 and 12 of the Order, and which are unoccupied on or after 17 March 2020 for a reason relating to coronavirus. This exemption applies until the property is occupied or the Act ceases to be in force.