

SCHEDULE 4
OTHER MEASURES IN RESPONSE TO CORONAVIRUS

PART 10

COUNCIL TAX: EXEMPT DWELLINGS

- 14 (1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997 ([S.I. 1997/728](#)) applies in accordance with the modification in this paragraph.
- (2) Schedule 1 has effect as if after paragraph 12 there were inserted—
- “12AA dwelling which—
- (a) became unoccupied for a reason relating to coronavirus on or after 17 March 2020,
 - (b) was, immediately prior to becoming unoccupied, an exempt dwelling under paragraph 10 or 12 above, and
 - (c) remains unoccupied.”.