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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2013 No.**

**The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013**

**Limitations on local authorities' power to modify the application of these Regulations**

**5.** The power conferred by regulation 4 does not permit a local authority to modify the discount provided for by regulation 3—

- (a) beyond the percentages specified in regulation 6;
- (b) for the classes of dwellings specified in Schedule 1;
- (c) for a dwelling which is undergoing or requires major repair work to render it habitable, or which is undergoing structural alteration, during the period of 6 months beginning with the day on which that dwelling was purchased by the person who is liable to pay council tax in respect of that dwelling; or
- (d) in a manner that treats unoccupied dwellings owned by a social landlord (within the meaning of section 165 of the Housing (Scotland) Act 2010(1)) more favourably than other unoccupied dwellings solely on the ground of that ownership.