SCOTTISH STATUTORY INSTRUMENTS

## 2005 No. 51

## **COUNCIL TAX**

The Council Tax (Discount for Unoccupied Dwellings) (Scotland) Regulations 2005

Made - - - - Coming into force

28th January 2005 1st April 2005

## THE COUNCIL TAX (DISCOUNT FOR UNOCCUPIED DWELLINGS) (SCOTLAND) REGULATIONS 2005

- 1. Citation, commencement and interpretation
- 2. Amendment of section 79 of the Local Government Finance Act 1992
- 3. Discounts for unoccupied dwellings
- 4. Modification of the application of these Regulations
- Limitations on local authorities power to modify the application of these Regulations Signature

SCHEDULE CLASSES OF DWELLINGS

- 1. Purpose-built holiday homes
- 2. Job-related dwellings
- 3. Dwellings under repair
- 4. Empty dwellings Explanatory Note