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SCOTTISH STATUTORY INSTRUMENTS

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**2013 No. 45**

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

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 and come into force on 1st April 2013.

**Interpretation**

2. In these Regulations—

an “unoccupied dwelling” is a dwelling which is no one’s sole or main residence, but which is not a second home; and

a “second home” is a dwelling which is no one’s sole or main residence, but which is furnished and in respect of which, during any period of 12 months, the person who is liable to pay the council tax that is chargeable can produce evidence to establish that it is lived in other than as a sole or main residence for at least 25 days during that period.

**Discounts for unoccupied dwellings and second homes**

3. The amount of council tax payable in respect of a chargeable dwelling and any day is subject to a discount of 50% of that amount if on that day there is no resident of the dwelling.

**Modification of the application of these Regulations**

4.—(1) A local authority may, subject to regulations 5 and 6, modify the application of regulation 3 in respect of unoccupied dwellings and second homes in its area so that—

- (a) a discount of a percentage other than 50% applies;
- (b) no discount applies; or
- (c) instead of being subject to a discount, an increased amount of council tax is payable.

(2) The power conferred by paragraph (1) may be exercised to make different modifications for different cases or different classes of case, including for different areas.

**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.

6.—(1) Unless the dwelling is one to which paragraph (3) applies, for the purposes of regulation 5(a) no modification may be made to impose an increase in council tax liability, and—

- (a) the discount percentage may not be greater than 50%;
- (b) the discount percentage may not be less than 10%.

(2) If the dwelling is one to which paragraph (3) applies, for the purposes of regulation 5(a)—

- (a) the discount percentage may not be greater than 50%;
- (b) the modification can impose no variation in council tax liability;
- (c) the maximum amount of council tax liability may not exceed an increase of 100%.

(3) This paragraph applies where the dwelling—

- (a) is an unoccupied dwelling;
- (b) is not of a class of dwellings specified in Schedule 2; and
- (c) has been unoccupied for a continuous period exceeding 12 months.

(4) In determining for the purposes of paragraph (3) whether a dwelling has been continuously unoccupied for a period exceeding 12 months—

- (a) the dwelling is to be regarded as having been unoccupied during any period of occupation as a sole or main residence which was less than three months in duration;
- (b) the dwelling is to be regarded as having been occupied during any period in which it was a second home or a dwelling of a class referred to in Schedule 1; and
- (c) where the dwelling has never been occupied, the length of time is to be determined by reference to the length of time since the dwelling was entered on the valuation list compiled and maintained under section 84 of the Local Government Finance Act 1992(2).

## Revocations

7. The Council Tax (Discount for Unoccupied Dwellings) (Scotland) Regulations 2005(3) are revoked.

8. Articles 51 and 52 of the Civil Partnership Act 2004 (Modification of Subordinate Legislation) Order 2005(4) are revoked.

St Andrew's House,  
Edinburgh  
7th February 2013

*M J BURGESS*  
Authorised to sign by the Scottish Ministers

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(1) [asp 17](#).  
(2) [1992 c.14](#). Section 84 was amended by Schedules 13 and 14 to the Local Government etc. (Scotland) Act [1994 \(c.39\)](#).  
(3) [S.S.I. 2005/51](#).  
(4) [S.S.I. 2005/572](#); articles 51 and 52 amended [S.S.I. 2005/51](#).