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SCOTTISH STATUTORY INSTRUMENTS

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**2013 No. 45**

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