
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 45

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

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.