
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 45

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

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.