
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 45

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

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.