
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

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⁽¹⁾.

⁽¹⁾ 1992 c.14. Section 84 was amended by Schedules 13 and 14 to the Local Government etc. (Scotland) Act 1994 (c.39).