
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 389

The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023

Amendment of the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013

2.—(1) The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013⁽¹⁾ are amended in accordance with paragraphs (2) and (3).

(2) In regulation 6 (limitations on local authorities' powers to modify the application of these Regulations)—

- (a) in paragraph (1) omit “a second home or”,
- (b) omit paragraph (1A),
- (c) for paragraph (2) substitute—

“(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 maximum amount of council tax liability may not exceed an increase of 100%.”

- (d) for paragraph (3) substitute—

“(3) This paragraph applies where the dwelling is—

- (a) a second home; or
- (b) an unoccupied dwelling that—
 - (i) has been unoccupied for a continuous period exceeding 12 months; and
 - (ii) is not of a class of dwellings specified in schedule 2.”

(3) In schedule 2 (classes of unoccupied dwellings subject to restrictions on the power of a local authority to vary council tax), after paragraph 2 insert—

“Property undergoing repairs or renovations

2A. An unoccupied dwelling in respect of which the person who is liable to pay the council tax that is chargeable can produce evidence to establish that—

- (a) it is undergoing repairs or renovations that contribute to the improvement of the property; and
- (b) it was purchased by the person who is liable to pay the council tax in respect of it less than 6 months ago or such longer period as may be agreed by the local authority.”