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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 10**

**COUNCIL TAX**

**The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2024**

*Made* - - - - *10th January 2024*  
*Laid before the Scottish Parliament* - - - - *12th January 2024*  
*Coming into force* - - *1st April 2024*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 72(4), 73(5) and 113(2) of the Local Government Finance Act 1992(1) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2024 and come into force on 1 April 2024.

**Amendment of the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992**

2.—(1) The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992(2) are amended in accordance with paragraphs (2) to (5).

(2) In regulation 5A (self-catering holiday accommodation: provision of evidence), after paragraph (2) insert—

“(3) Evidence requested under paragraph (1)—

(a) must be sent to the assessor by whichever is the later of—

- (i) the end of the period of 56 days beginning with the last day of the financial year to which the evidence relates,
- (ii) the end of the period of 56 days beginning with the day on which the request is sent, and

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(1) 1992 c. 14. Section 113(2) was amended by paragraph 52(2) of schedule 7 of the Local Government Act 2003 (c.26), section 80(4) and (5) of the Localism Act 2011 (c.20), S.I. 2013/2597, S.I. 2016/997 and S.I. 2021/1265. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(2) S.I. 1992/2955, relevantly amended by S.S.I. 2021/489.

- (b) must be sufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.
- (4) The assessor must treat the lands and heritages as not falling within the class of self-catering holiday accommodation in paragraph 2 of schedule 2 where the evidence requested under paragraph (1)—
  - (a) is not sent to the assessor within the period provided for in paragraph (3), or
  - (b) is reasonably considered by the assessor to be insufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.
- (5) A request made by the assessor under paragraph (1) must set out—
  - (a) the time period within which the evidence is to be sent, and
  - (b) the consequences of the failure to—
    - (i) provide the requested evidence within the specified period,
    - (ii) provide evidence which is reasonably considered by the assessor to be sufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.”.
- (3) In regulation 5B (self-catering holiday accommodation: determinations where 70 day requirement is not met), after paragraph (2) insert—
  - “(3) Where the assessor is informed of a determination made under paragraph (1), the assessor must treat the lands and heritages as falling within the class of self-catering holiday accommodation specified in paragraph 2 of schedule 2 for the financial year in relation to which the determination is made.
  - (4) Intimation given to the assessor in accordance with paragraph (2) must state the financial year in relation to which the determination is made.”.
- (4) In regulation 5D (self-catering holiday accommodation: entries in and deletions from the valuation roll)—
  - (a) in paragraph (1)—
    - (i) after “accommodation,” insert “or where the assessor is informed of a determination made under regulation 5B,”,
    - (ii) in sub-paragraph (b), for “in which the entry is made” substitute “in which they are considered to have become self-catering holiday accommodation”,
  - (b) after paragraph (2) insert—
    - “(3) Where, in accordance with regulation 5A(4), the assessor treats the lands and heritages as not being self-catering holiday accommodation, the deletion of the entry has effect from 1 April in the financial year in relation to which evidence has not been provided or has been considered to be insufficient.”.
- (5) In paragraph 2 of schedule 2 (self-catering holiday accommodation) for “days”, in each place where it occurs, substitute “nights”.

St Andrew’s House,  
Edinburgh  
10th January 2024

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992 (“the 1992 Regulations”).

Regulation 2(2) inserts new paragraphs (3), (4) and (5) into regulation 5A. The effect of new regulation 5A(3) is to impose a time period within which evidence of letting and/or intention to let a property as self-catering holiday accommodation must be supplied to the assessor under regulation 5A(1). This must be done within 56 days of the end of the financial year to which the evidence relates, or within 56 days of the request for evidence, whichever is the later. It also imposes a requirement that the evidence supplied be sufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met. Regulation 5A(4) sets out the effect of failure to provide evidence within the period set down by regulation 5A(3); the assessor must treat the lands and heritages as not falling within the class of self-catering holiday accommodation specified in paragraph 2 of schedule 2. The same position applies where the assessor reasonably considers that the evidence supplied is not sufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met. Regulation 5A(5) details what must be set out in a request from an assessor for evidence of letting or intention to let in accordance with paragraph 2(b) of schedule 2.

Regulation 2(3) amends regulation 5B of the 1992 Regulations to clarify the effect of a determination by a local authority that lands and heritages fall within the class of self-catering holiday accommodation in schedule 2 of the 1992 Regulations, despite not meeting the condition of having been actually let for at least 70 days. New regulation 5B(3) makes it clear that an assessor who is informed of such a determination must treat the lands and heritages as falling within that class. To enable the assessor to determine the date from which the entry should take effect under regulation 5D, the intimation from the local authority must include an indication of the financial year in relation to which the determination is made.

Regulation 2(4) amends regulation 5D(1) of the 1992 Regulations to clarify when the entry in the valuation roll has effect in the event of a determination under regulation 5B. It also amends regulation 5D(1)(b) so that, where lands and heritages cease to be a dwelling because they are considered to be self-catering holiday accommodation, the entry in the valuation roll has effect from the start of whichever financial year in which they are considered to have become self-catering holiday accommodation (or the date on which the lands and heritages were first let, if later). Previously, the entry in the valuation roll took effect only from the start of the financial year during which the entry was made. Further, it clarifies when a deletion from the valuation roll takes effect, where it arises from a failure to provide evidence within the time scale provided for, or to provide sufficient evidence.

Regulation 2(5) amends paragraph 2 of schedule 2 to clarify the intention that the classification of a property as self-catering holiday accommodation is governed by the number of nights for which it is available to let, and actually let (rather than the number of days).