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**COUNCIL TAX**

**The Council Tax (Dwellings and Part Residential Subjects)  
(Scotland) Amendment Regulations 2026**

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CORRECTION

Page 1, regulation 2(2), substituted regulation 5A(3): “paragraph (5)” should read “paragraph (4)”;

Page 2, regulation 2(2), substituted regulation 5A(5)(b): “paragraphs (4) or (5)” should read “paragraphs (3) or (4)”;

Page 4, Explanatory Note, second paragraph, line five: “regulation 5A(5)” should read “regulation 5A(3)”;

Page 4, Explanatory Note, second paragraph, line seven: “Paragraph (3)” should read “Paragraph (2)”;

Page 4, Explanatory Note, second paragraph, line nine: “Paragraph (6)” should read “Paragraph (5)”;

Page 4, Explanatory Note, second paragraph, line eleven: “Paragraph (7)” should read “Paragraph (6)”.

*May 2026*