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STATUTORY INSTRUMENTS

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**1992 No. 1334 (S.131)**

**COUNCIL TAX, SCOTLAND**

**The Council Tax (Dwellings) (Scotland) Regulations 1992**

<i>Made</i>	- - - -	<i>2nd June 1992</i>
<i>Laid before Parliament</i>		<i>10th June 1992</i>
<i>Coming into force</i>	- -	<i>1st July 1992</i>

The Secretary of State, in exercise of the powers conferred on him by sections 72(4) and 116(1) of the Local Government Finance Act 1992((1)) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Council Tax (Dwellings) (Scotland) Regulations 1992 and shall come into force on 1st July 1992.

(2) In these Regulations, “the Act” means the Local Government Finance Act 1992.

**Variation of definition of dwelling**

2.—(1) The definition of dwelling in section 72(2) of the Act is hereby varied by including as a dwelling any lands and heritages—

- (a) which fall within the class specified in paragraph (2) or that specified in paragraph (3); and
- (b) which would, but for the provisions of section 73(1) of the Act, be entered separately in the valuation roll.

(2) The class specified in this paragraph is lands and heritages which are a garage, a carport or, as the case may be, a car parking stance—

- (a) the use of which is ancillary to, and which is used wholly in connection with, another dwelling; and
- (b) which is used wholly or mainly for the accommodation of one or more private motor vehicles.

(3) The class specified in this paragraph is lands and heritages—

- (a) the use of which is ancillary to, and which are used wholly in connection with, another dwelling; and

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(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.

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- (b) which are used wholly or mainly for the storage of articles of domestic use (including cycles and other similar vehicles).

St. Andrew's House,  
Edinburgh  
2nd June 1992

*Allan Stewart*  
Parliamentary Under Secretary of State, Scottish  
Office

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## **EXPLANATORY NOTE**

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

These Regulations provide that certain private garages, carports and car parking stances and certain private storage premises are to constitute “dwellings” for the purposes of council tax in Scotland.