
STATUTORY INSTRUMENTS

1992 No. 1334

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