
STATUTORY INSTRUMENTS

1992 No. 2955 (S.242)

COUNCIL TAX, SCOTLAND

**The Council Tax (Dwellings and Part Residential
Subjects) (Scotland) Regulations 1992**

Made - - - - 23rd November 1992
Laid before Parliament 7th December 1992
Coming into force 28th December 1992

**THE COUNCIL TAX (DWELLINGS AND PART RESIDENTIAL
SUBJECTS) (SCOTLAND) REGULATIONS 1992**

1. Citation and commencement
 2. Interpretation
 3. Variation of definition of dwelling
 4. There shall be included as a dwelling any lands and...
 5. There shall be excluded from the definition of dwelling any...
 6. Definition of part residential subjects—exceptions
 7. Amendment of the Council Tax (Dwellings) (Scotland) Regulations 1992
- Signature

SCHEDULE 1 — DEFINITION OF DWELLING—INCLUSIONS

1. Bed and breakfast accommodation
2. Student halls
3. Barracks
4. Communal residential establishments
5. School boarding accommodation

SCHEDULE 2 — DEFINITION OF DWELLING—EXCLUSIONS

1. Huts, sheds and bothies
2. Self-catering holiday accommodation
3. Women's refuges

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Sch. 1 para. 1 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 1 para. 2 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 1 para. 3 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 1 para. 4 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 1 para. 5 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 2 para. 1 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 2 para. 2 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 2 para. 3 coming into force by [S.I. 1992/2955 reg. 1](#)
- sch. 2 para. 2(b) substituted by [S.S.I. 2021/489 reg. 2\(4\)](#)
- reg. 1 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 2 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 2 words inserted by [S.S.I. 2021/489 reg. 2\(2\)\(a\)](#)
- reg. 2 words inserted by [S.S.I. 2021/489 reg. 2\(2\)\(b\)](#)
- reg. 3 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 4 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 5 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 6 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 7 coming into force by [S.I. 1992/2955 reg. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 5A-5D inserted by [S.S.I. 2021/489 reg. 2\(3\)](#)