
STATUTORY INSTRUMENTS

1997 No. 728 (S.68)

COUNCIL TAX, SCOTLAND

The Council Tax (Exempt Dwellings) (Scotland) Order 1997

Made - - - - *7th March 1997*

Laid before Parliament *11th March 1997*

Coming into force *1st April 1997*

THE COUNCIL TAX (EXEMPT DWELLINGS) (SCOTLAND) ORDER 1997

1. Citation and commencement
 2. Interpretation
 3. Exempt dwellings
 4. Amendment of Regulations
 5. Revocations
- Signature

SCHEDULE 1 — EXEMPT DWELLINGS

1. New dwellings
2. Dwellings under repair
3. Dwellings last occupied by charitable bodies
4. Empty dwellings
5. Dwellings last occupied by persons living or detained elsewhere
6. Deceased owners
7. Dwellings empty under statute
8. Dwellings awaiting demolition
9. Dwellings for occupation by ministers
10. Dwellings occupied by students, etc.
11. An occupied dwelling— (a) which is not the sole or...
12. A dwelling— (a) which is not the sole or main...
13. Repossessed dwellings
14. Agricultural dwellings
15. Dwellings for old or disabled persons
16. Halls of residence
17. Barracks, etc.
18. Dwellings occupied by young people

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Exempt Dwellings) (Scotland) Order 1997. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

19. Difficult to let dwellings
20. Garages and storage premises
21. Dwellings of persons made bankrupt
22. Visiting forces
23. Dwellings occupied by severely mentally impaired persons
24. Prisons

SCHEDULE 2 — REVOCATIONS

Explanatory Note

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 1 para. 2 substituted by [S.S.I. 1999/140 art. 2\(3\)](#)
- Sch. 1 para. 8(a) words inserted by [S.S.I. 2002/101 art. 2\(3\)](#)
- Sch. 1 para. 10(a)(iii) words inserted by [S.I. 1999/757 art. 2](#)
- Sch. 1 para. 4(b) words omitted by [S.S.I. 2012/339 art. 2\(b\)](#)
- Sch. 1 para. 4(b) words substituted by [S.S.I. 2012/339 art. 2\(a\)](#)
- sch. 1 para. 10(a)(iii) words substituted by [S.S.I. 2018/45 art. 2\(2\)](#)
- Sch. 1 para. 11 words substituted by [S.I. 1998/561 art. 2](#)
- art. 2 words inserted by [S.S.I. 1999/140 art. 2\(2\)](#)
- art. 2 words inserted by [S.S.I. 2002/101 art. 2\(2\)](#)

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):

- Sch. 1 para. 12A expiry of earlier affecting provision 2020 asp 10, sch. 4 para. 14 by [S.S.I. 2022/64 reg. 3](#)
- Sch. 1 para. 25 inserted by [S.S.I. 2006/402 art. 3\(2\)](#)
- sch. 1 para. 26 inserted by [S.S.I. 2022/124 art. 2\(2\)](#)
- Sch. 1 para. 27-29 inserted by [S.S.I. 2023/36 art. 2\(3\)](#)
- Sch. 1 para. 12A inserted (temp.) by [2020 asp 10 sch. 4 para. 14\(2\)](#)
- Sch. 1 para. 25 substituted by [S.S.I. 2007/215 art. 2\(2\)](#)
- Sch. 1 para. 26(a) substituted by [S.S.I. 2023/36 art. 2\(2\)](#)
- Sch. 1 para. 25(4) words substituted by [S.S.I. 2011/211 Sch. 1 para. 22](#)
- Sch. 1 para. 26(a) words substituted by [S.S.I. 2022/272 art. 2\(2\)](#)