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STATUTORY INSTRUMENTS

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**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

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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

**Status:** This is the original version (as it was originally made).

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