
STATUTORY INSTRUMENTS

1997 No. 728 (S.68)

COUNCIL TAX, SCOTLAND

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

<i>Made</i>	- - - -	<i>7th March 1997</i>
<i>Laid before Parliament</i>		<i>11th March 1997</i>
<i>Coming into force</i>	- -	<i>1st April 1997</i>

The Secretary of State, in exercise of the powers conferred on him by sections 72(6) and (7) and 113(2) of the Local Government Finance Act 1992^{M1} and of all other powers enabling him in that behalf, hereby makes the following Order:

Marginal Citations

M1 [1992 c.14.](#)

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.

[View outstanding changes](#)

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\(2\)](#)