

SCHEDULE 1

Article 3

EXEMPT DWELLINGS

New dwellings

1. An unoccupied and unfurnished dwelling in respect of which—
 - (a) less than 6 months have elapsed since the effective date for the first entry in the valuation list; and
 - (b) there was no entry in the valuation roll immediately prior to that effective date.

Dwellings under repair

2. A dwelling which is incapable of, and is not, being lived in because it is being structurally repaired, improved or reconstructed.

Dwellings last occupied by charitable bodies

3. An unoccupied dwelling—
 - (a) in respect of which—
 - (i) a body established for charitable purposes only is a qualifying person; and
 - (ii) less than 6 months have elapsed since the last occupation day; and
 - (b) which was on that day occupied in furtherance of the objects of the body in question.

Empty dwellings

4. A dwelling—
 - (a) which is both unoccupied and unfurnished; and
 - (b) in respect of which less than 6 months have elapsed since the end of the last period of 6 weeks or more throughout which it was continually occupied or furnished.

Dwellings last occupied by persons living or detained elsewhere

5. An unoccupied dwelling which on the last occupation day was the sole or main residence of a person who—
 - (a) is, and has throughout the period since that day been, a relevant person; and
 - (b) is a qualifying person.

Deceased owners

6. A dwelling—
 - (a) which is not the sole or main residence of any person; and
 - (b) in respect of which any liability to pay council tax (but for the terms of this Order) would fall to be met solely out of the estate of a deceased person and either—
 - (i) no grant of confirmation to the estate of that person has been made; or
 - (ii) no more than 6 months have passed since such a grant was made.

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

Dwellings empty under statute

7. A dwelling—
- (a) the occupation of which is prohibited by law; or
 - (b) which is kept unoccupied by reason of action taken under powers conferred by or under any Act of Parliament, with a view to prohibiting its occupation or to acquiring it.

Dwellings awaiting demolition

8. A dwelling which—
- (a) is owned by a local authority or Scottish Homes; and
 - (b) is kept unoccupied with a view to having it demolished.

Dwellings for occupation by ministers

9. A dwelling which—
- (a) is not the sole or main residence of any person; and
 - (b) is held by or on behalf of a religious body for the purpose of being available for occupation by a minister of religion as a residence from which to perform the duties of his office.

Dwellings occupied by students, etc.

10. A dwelling which—
- (a) is occupied by at least one person who is—
 - (i) a student;
 - (ii) a student's spouse or dependent, being in either case a person who is not a British citizen and who is prevented by the terms of his leave to enter or remain in the United Kingdom from taking paid employment or from claiming benefits;
 - (iii) a person disregarded for the purposes of discount in terms of paragraph 3 of the Schedule to the Council Tax (Discounts) (Scotland) Regulations 1992^{M1}; or
 - (iv) a person under the age of 18 years; and
 - (b) is not the sole or main residence of any person other than a person described in sub-paragraph (a)(i) to (iv) above.

Marginal Citations

M1 [S.I. 1992/1409](#), to which there are amendments not relevant to this Order.

11. An occupied dwelling—
- (a) which is not the sole or main residence of any person other than a student or a person falling within paragraph 10(a)(ii) above;
 - (b) which, when last occupied, was occupied by at least one student; and
 - (c) in respect of which less than 4 months have passed since the last occupation day.
12. A dwelling—
- (a) which is not the sole or main residence of any person; and
 - (b) in respect of which each qualifying person is a student.

Reposessed dwellings

13. A dwelling—

- (a) which is not the sole or main residence of any person;
- (b) in respect of which the qualifying person (or, where there is more than one such person, one or more of them) is a debtor, or one of the joint debtors, in a heritable security secured over the dwelling; and
- (c) lawful possession of which has been entered into by the creditor in that heritable security.

Agricultural dwellings

14. An unoccupied and unfurnished dwelling which—

- (a) is situated on lands and heritages used for agricultural or pastoral purposes only, or as woodlands, market gardens, orchards, allotments or allotment gardens, or on lands exceeding one tenth of an hectare used for the purpose of poultry farming; and
- (b) when last occupied and used, was occupied together with and used in connection with the lands and heritages on which the dwelling is situated.

Dwellings for old or disabled persons

15. A dwelling which—

- (a) is not the sole or main residence of any person;
- (b) falls within the description mentioned in paragraph (a) of section 61(4) of the Housing (Scotland) Act 1987 ^{M2};
- (c) is held by a registered housing association for the purpose of being available for occupation by persons of pensionable age or disabled persons who are likely in future to have their sole or main residences in other dwellings falling within the same description which are provided by the association.

Marginal Citations

M2 [1987 c.26](#).

Halls of residence

16. A dwelling which is, or is part of, a hall of residence provided predominantly for the accommodation of students, and which—

- (a) is owned and managed by—
 - (i) an institution within the meaning of paragraph 5(4) of Schedule 1 to the Act ^{M3}; or
 - (ii) a body established for charitable purposes only; or
- (b) is the subject of an agreement allowing such an institution to nominate the majority of the persons who are to occupy the accommodation so provided.

Marginal Citations

M3 [See article 9 of S.I. 1992/1408](#).

Changes to legislation: There are outstanding changes not yet made by the [legislation.gov.uk](https://www.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](#)

Barracks, etc.

17. A dwelling–

- (a) of which the Secretary of State for Defence is the owner; and
- (b) which is held for the purposes of armed forces accommodation.

Dwellings occupied by young people

18. A dwelling which is the sole or main residence of one or more persons under the age of 18 years and of no other person.

Difficult to let dwellings

19. An unoccupied dwelling–

- (a) which either–
 - (i) forms part of premises which include another dwelling; or
 - (ii) is situated within the curtilage of another dwelling;
- (b) which is difficult to let separately from that other dwelling; and
- (c) in respect of which a qualifying person has his sole or main residence in that other dwelling.

Garages and storage premises

20. A dwelling which falls within either of the classes of lands and heritages specified in paragraphs (2) and (3) of regulation 2 of the Council Tax (Dwellings) (Scotland) Regulations 1992^{M4}.

Marginal Citations

M4 [S.I. 1992/1334](#).

Dwellings of persons made bankrupt

21. A dwelling–

- (a) which is not the sole or main residence of any person;
- (b) an interest in which is vested in a permanent trustee by virtue of subsection (1) or (10) of section 31, or subsection (6) of section 32, of the Bankruptcy (Scotland) Act 1985^{M5}; and
- (c) in respect of which that trustee is the only qualifying person.

Marginal Citations

M5 [1985 c.66](#); subsection (1) of section 31 was amended by the [Pensions Act 1995 \(c.26\)](#), [Schedule 3](#), [paragraph 13](#); subsection (10) of section 31 was inserted by the [Housing Act 1988 \(c.50\)](#), [section 118\(2\)](#).

Visiting forces

22. A dwelling in respect of which any of the qualifying persons is a person who has a relevant association, within the meaning of Part I of the Visiting Forces Act 1952^{M6}, with a body, contingent or detachment of the forces of a country to which any provision in that Part applies.

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Marginal Citations

M6 [1952 c.67.](#)

Dwellings occupied by severely mentally impaired persons

23. A dwelling which is occupied only by one or more persons who are disregarded for the purposes of discount by virtue of paragraph 2 of Schedule 1 to the Act.

Prisons

24. A dwelling falling within the scope of regulation 2(1) of the Council Tax (Dwellings) (Scotland) Regulations 1997 ^{M7}.

Marginal Citations

M7 [S.I. 1997/673.](#)

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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](#)

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\(2\)](#)