
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](#)

STATUTORY INSTRUMENTS

1997 No. 728

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

St Andrew's House, Edinburgh
7th March 1997

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

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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\(2\)](#)