



# Local Government in Scotland Act 2003

## 2003 asp 1

### PART 5

#### RATING AND COUNCIL TAX

#### **33 Council tax: discount for unoccupied dwellings**

- (1) The Scottish Ministers may, by regulations—
  - (a) repeal paragraph (a) (daily discount from council tax of twice the “appropriate percentage” for chargeable dwellings of which there is no resident) of subsection (2) of section 79 of the Local Government Finance Act 1992 (c. 14); and
  - (b) provide (whether by amendment of that section or otherwise) that the amount of council tax payable in respect of a chargeable dwelling and any day is to be subject to a discount if, on that day, there is no resident of the dwelling and for the calculation of the amount of that discount.
- (2) Regulations made under paragraph (b) of subsection (1) above may, in particular—
  - (a) provide in relation to some circumstances in which there is no resident of a chargeable dwelling but not in relation to others;
  - (b) confer on local authorities powers—
    - (i) to disapply the regulations from their respective areas or from such parts of those areas as are specified in the instrument of disapplication;
    - (ii) to modify the application of the regulations within their respective areas so that they make provision in relation to some circumstances in which there is no resident of a chargeable dwelling but not in relation to others (and to make different modifications for different cases or different classes of case, including for different areas);
  - (c) make different provision for different cases or different classes of case, including different provision for different areas or for different local authorities.
- (3) The circumstances referred to in subsections (2)(a) and (b)(ii) above include—
  - (a) those deriving from the use to which a chargeable dwelling is put; and
  - (b) the personal circumstances of the owner of the dwelling.

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*Status: This is the original version (as it was originally enacted).*

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- (4) A power conferred under subsection (2)(b)(ii) above may not permit local authorities to modify regulations under this section so as to set the amount of the discount, for their respective areas, at an amount outwith any maximum or minimum amount as may be specified in the regulations.
- (5) Expressions used in this section and in section 79 of the Local Government Finance Act 1992 (c. 14) have in this section the same meaning as they have in that one.
- (6) Regulations under this section shall be made by statutory instrument but no such regulations shall be made unless a draft of them has been approved by a resolution of the Scottish Parliament.
- (7) Before making such regulations, the Scottish Ministers shall consult such associations of local authorities and such other persons as they think fit.