

These notes relate to the Local Government Finance (Unoccupied Properties etc) (Scotland) Act 2012 (asp 11) which received Royal Assent on 5 December 2012

LOCAL GOVERNMENT FINANCE (UNOCCUPIED PROPERTIES ETC) (SCOTLAND) ACT 2012

EXPLANATORY NOTES

THE ACT

3. The Act will amend the law regarding non-domestic rates and council tax in respect of unoccupied properties. For non-domestic rates, it allows the Scottish Ministers greater flexibility to vary the relief that applies in relation to the rates payable in respect of unoccupied properties and formerly unoccupied properties. For council tax, the Act enables variation (including an increase) of the tax payable where a property is unoccupied and amends powers in respect of the ability of councils to require provision of information. The Act also repeals provisions that allow grants to be made to local authorities in order to allow them to balance their housing revenue account.