
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 489

The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021

Amendment of the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992

2.—(1) The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992⁽¹⁾ are amended in accordance with paragraphs (2) to (4).

(2) In regulation 2 (interpretation)—

(a) after the definition of “the Act” insert—

““assessor” means an assessor or a depute assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994⁽²⁾,”

(b) after the definition of “student” insert—

““valuation roll” means a valuation roll made up under section 1(1) of the Local Government (Scotland) Act 1975⁽³⁾,”

(3) After regulation 5 (variation of definition of dwelling) insert—

“Self-catering holiday accommodation: provision of evidence

5A.—(1) Evidence of letting or intention to let in accordance with paragraph 2(b) of schedule 2 must be supplied to the assessor in whose area the lands and heritages are situated, on the request of that assessor.

(2) It is for the assessor to decide whether evidence supplied under paragraph (1) confirms that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.

Self-catering holiday accommodation: determinations where 70 day requirement is not met

5B.—(1) A local authority may determine lands and heritages in all or part of the local authority area which would fall within the class of self-catering holiday accommodation but for the requirement in paragraph 2(b)(ii) of schedule 2, to fall within the class of self-catering holiday accommodation where it is satisfied that—

(a) there are exceptional circumstances which have prevented the requirement in paragraph 2(b)(ii) of schedule 2 being met in the financial year, and

(b) it is reasonable to do so, having regard to the interests of persons liable to pay council tax.

(1) [S.I. 1992/2955](#), amended by [S.S.I. 2002/102](#).

(2) [1994 c. 39](#).

(3) [1975 c. 30](#).

(2) Where lands and heritages are determined in accordance with paragraph (1) to fall into the class of self-catering holiday accommodation, the relevant local authority must inform the assessor for its area of that determination.

Self-catering holiday accommodation: continuation of properties on the valuation roll pending assessment

5C. Any lands and heritages which were on the valuation roll at the end of a financial year on the basis that they fell into the class of self-catering holiday accommodation are to remain on the valuation roll from the beginning of the following financial year, pending an assessment by the assessor as to whether they continue to fall into that class.

Self-catering holiday accommodation: entries in and deletions from the valuation roll

5D.—(1) Where lands and heritages cease to be a dwelling because they are considered to be self-catering holiday accommodation, the entry in the valuation roll has effect from whichever is the later of—

- (a) the date on which the lands and heritages were first let, or
- (b) 1 April in the financial year in which the entry is made.

(2) Where lands and heritages become a dwelling because they are considered not to be self-catering holiday accommodation, the deletion of the entry has effect as follows, according to whichever requirement is first not met—

- (a) where lands and heritages become a dwelling because the requirement in paragraph 2(a) of schedule 2 is not met, from the date on which the lands and heritages become the sole or main residence of any person,
- (b) where lands and heritages become a dwelling because the requirement in paragraph 2(b)(i) of schedule 2 is not met, from the date on which the requirement in paragraph 2(b)(i) ceases to be met,
- (c) where lands and heritages become a dwelling because the requirement in paragraph 2(b)(ii) of schedule 2 is not met, from 1 April in the financial year in which the requirement in paragraph 2(b)(ii) has not been met.”.

(4) In schedule 2 (definition of dwelling: exclusions) for paragraph 2(b) substitute—

“(b) which—

- (i) are intended by a relevant person to be made available for letting, on a commercial basis and with a view to the making of profit, as self-catering accommodation for short periods amounting in the aggregate to 140 days or more in the financial year, where the interest of the relevant person in the lands and heritages enables them to be let for such periods, and
- (ii) have in practice been so let in the financial year for a total of 70 days or more of the period of 140 days described in head (i).”.