
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 272

COUNCIL TAX

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment (No. 2) Order 2022**

Made - - - - 8th September 2022
*Laid before the Scottish
Parliament* - - - - 9th September 2022
Coming into force - - 12th October 2022

The Scottish Ministers make the following Order in exercise of the powers conferred by section 72(6) and (7) of the Local Government Finance Act 1992⁽¹⁾ and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment (No. 2) Order 2022 and comes into force on 12 October 2022.

Amendment of the Council Tax (Exempt Dwellings) (Scotland) Order 1997

2.—(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997⁽²⁾ is amended as follows.

(2) In schedule 1 (exempt dwellings), in paragraph 26(a) (accommodation for persons formerly residing in Ukraine), for “or has a right of abode in the United Kingdom, within the meaning of section 2 of that Act” substitute—

“has a right of abode in the United Kingdom within the meaning of section 2 of that Act⁽³⁾ or, in accordance with section 3ZA of that Act⁽⁴⁾, does not require leave to enter or remain in the United Kingdom”.

(1) 1992 c. 14. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).
(2) S.I. 1997/728. The only relevant amending instrument is S.S.I. 2022/124, which inserted paragraph 26 of schedule 1.
(3) Section 2 was substituted by section 39(2) of the British Nationality Act 1981 (c. 61) and amended by S.I. 2019/745.
(4) Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

St Andrew's House,
Edinburgh
8th September 2022

TOM ARTHUR
Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (“the 1997 Order”) which lists those classes of dwelling which are exempt from council tax in Scotland. The classes of dwelling in respect of which no council tax is payable are extended to include dwellings used as the sole or main residence of any person who resided in Ukraine immediately before 1 January 2022, left Ukraine in connection with the Russian invasion which took place on 24 February 2022 and, under section 3ZA of the Immigration Act 1971, does not require leave to enter or remain in the United Kingdom. This captures Irish citizens. The exemption applies only where there is nobody living in the property who does not fall within this category or within another element of paragraph 26(a) of schedule 1 of the 1997 Order or within paragraph 10(a) of schedule 1 of the 1997 Order.