
STATUTORY INSTRUMENTS

1992 No. 2796 (S.238)

**COUNCIL TAX, SCOTLAND
WATER SUPPLY, SCOTLAND**

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 1992**

Made - - - - *3rd November 1992*
Laid before Parliament *17th November 1992*
Coming into force - - *8th December 1992*

The Secretary of State, in exercise of the powers conferred on him by section 72(6) and(1)) and of all other powers enabling him in that behalf, hereby makes the following

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) -Amendment Order 1992 and shall come into force on 8th December 1992.

Amendment of Order

2.—(1) The Schedule to the Council Tax (Exempt Dwellings) (Scotland) Order 1992(2) shall be amended in accordance with the following provisions of this article.

(2) For paragraph 5 of that Schedule, there shall be substituted the following paragraph:—

“5. A dwelling—

- (a) which is both unoccupied and unfurnished; and
- (b) in respect of which less than 6 months have elapsed since the end of the last period of 6 weeks or more throughout which it was continually occupied or furnished.”.

(3) In paragraph 7(b) of that Schedule, after the word “met” there shall be added the word “solely”.

(4) After paragraph 21 of that Schedule, there shall be added the following paragraph:—

“22. A dwelling—

- (a) which is not the sole or main residence of any person;

(1) 1992 c. 14.
(2) S.I.1992/1333.

Status: This is the original version (as it was originally made).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

- (b) an interest in which is vested in a permanent trustee by virtue of subsection (1) or (10) of section 31, or subsection (6) of section 32, of the Bankruptcy (Scotland) Act 1985⁽³⁾; and
- (c) in respect of which that trustee is the only qualifying person.”.

St. Andrew’s House,
Edinburgh
3rd November 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(3) 1985 c. 66; subsection (10) of section 31 was inserted by the Housing Act 1988 (c. 50), section 118(2).

EXPLANATORY NOTE

(This note is not part of the Order)

The Council Tax (Exempt Dwellings) (Scotland) Order 1992 (“the principal Order”) listed those classes of dwelling which are to be exempt from the council tax and the council water charge in Scotland. This Order amends the principal Order in three respects.

Firstly, it substitutes a new paragraph 5 in the Schedule to the principal Order so as to alter slightly the conditions for exemption in the case of unoccupied and unfurnished dwellings. Under the new paragraph 5, an unoccupied dwelling which becomes furnished for a short time will now be exempt when it again becomes unfurnished. The exemption of unoccupied and unfurnished dwellings is limited to a period of 6 months running from the end of the last period of 6 weeks or more during which the dwelling was continually occupied or furnished.

Secondly, the exemption in cases where a liability for tax falls to be met out of the estate of a deceased person is restricted to cases where all the liability falls to be so met. Thirdly, a new exempt class is added to cover those cases where liability for tax would otherwise fall to be met solely by a trustee in bankruptcy.