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SCOTTISH STATUTORY INSTRUMENTS

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**2006 No. 402**

**COUNCIL TAX**

**The Council Tax (Exempt Dwellings)  
(Scotland) Amendment Order 2006**

<i>Made</i>	- - - -	<i>29th June 2006</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>17th July 2006</i>
<i>Coming into force</i>	- -	<i>1st October 2006</i>

The Scottish Ministers, in exercise of the powers conferred by sections 72(5) to 72(7) and 113(2) of the Local Government Finance Act 1992(1) and of all other powers enabling them in that behalf hereby make the following Order:

**Citation and commencement**

**1.** This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2006 and shall come into force on 1st October 2006.

**Prescription of certain lands and heritages to be treated as one dwelling**

**2.—(1)** The cases of lands and heritages that are described in paragraph (2), which would (apart from this Order) be two or more dwellings, shall be treated as one dwelling.

(2) The cases of lands and heritages referred to in paragraph (1) are lands and heritages that are both—

- (a) occupied, or that could be occupied, by persons who do not constitute a single household and that are occupied by one or more persons, each of whom—
  - (i) is a tenant of, or has a licence to occupy, only part of the lands and heritages; and
  - (ii) is not liable (whether alone or jointly with other persons) to pay rent or a licence fee in respect of the lands and heritages as a whole; and
- (b) lands and heritages in which, or in any part of which—
  - (i) a registered prescribed housing support service is provided; and
  - (ii) there is at least one kitchen, toilet or bathroom of which use is shared by some or all of the tenants or licensees of the lands and heritages.

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(1) 1992 c. 14. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(3) For the purposes of sub-paragraph (2)–

“prescribed housing support service” has the same meaning as in section 91(8) of the Housing (Scotland) Act 2001 (grants for housing support services)(2);

“registered” means that the Scottish Commission for the Regulation of Care has granted an application for registration of a prescribed housing support service under section 9 of the Regulation of Care (Scotland) Act 2001 (grant or refusal of registration under Part I)(3).

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

3.—(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997(4) is amended as follows.

(2) In Schedule 1, after paragraph 24 insert–

#### **“Prescribed housing support services accommodation**

25.—(1) A dwelling that is both–

(a) occupied, or that could be occupied, by persons who do not constitute a single household and that is occupied by one or more persons, each of whom–

(i) is a tenant of, or has a licence to occupy, only part of the dwelling; and

(ii) is not liable (whether alone or jointly with other persons) to pay rent or a licence fee in respect of the dwelling as a whole; and

(b) a dwelling in which, or in any part of which–

(i) a registered prescribed housing support service is provided, and

(ii) there is at least one kitchen, toilet or bathroom of which use is shared by some or all of the tenants or licensees of the dwelling.

(2) For the purposes of sub-paragraph (1)–

“prescribed housing support service” has the same meaning as in section 91(8) of the Housing (Scotland) Act 2001 (grants for housing support services);

“registered” means that the Scottish Commission for the Regulation of Care has granted an application for registration of a prescribed housing support service under section 9 of the Regulation of Care (Scotland) Act 2001 (grant or refusal of registration under Part I).”;

### **Amendment of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992**

4. In regulation 9(4)(b) of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(5), for “17, 20 or 24 of Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997” there shall be substituted “17, 20, 24 or 25 of Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997”.

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(2) 2001 asp 10. These services, or types of services, are currently prescribed by S.S.I. 2002/444.

(3) 2001 asp 8.

(4) S.I.1997/728, amended by S.I. 1998/561, S.I. 1999/757 and S.S.I. 1999/140.

(5) S.I. 1992/1332, amended by S.I. 1992/3290 and S.I. 1997/728.

St Andrew's House,  
Edinburgh  
29th June 2006

*TOM MCCABE*  
A member of the Scottish Executive

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

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order specifies cases of lands and heritages which would (apart from the Order) be two or more dwellings for the purposes of the council tax. From the date of coming in to force of the Order, these shall be treated as one dwelling. The Order also further amends the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (“the 1997 Order”). Schedule 1 to that Order prescribes those classes of dwellings which are exempt dwellings for the purposes of section 72(6) of the Local Government Finance Act 1992. This exempts those classes from the council tax.

Article 2 defines the cases of lands and heritages to be treated as one dwelling. These are lands and heritages in which a prescribed housing support service (as prescribed by regulations by the Scottish Ministers) is provided to tenants or licensees who occupy part or parts of the lands and heritages, and in which some shared facilities are used.

The prescribed housing support services, or types of services, are prescribed at the date of making this Order under section 91(8) of the Housing (Scotland) Act 2001, by the Housing (Scotland) Act 2001 (Housing Support Services) Regulations 2002 ([S.S.I. 2002/444](#)).

Article 3 adds the further class of exempt dwellings to Schedule 1 to the 1997 Order. This class is for the dwellings that are each treated as one dwelling by Article 2.

Article 4 makes a consequential amendment to regulation 9(4)(b) of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992. This adds the new class of exempt dwellings to the classes in respect of which the levying authority do not require to issue a notice that they have made an assumption that the dwelling will be or was an exempt dwelling.