
SCOTTISH STATUTORY INSTRUMENTS

1999 No. 140

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment (No. 2) Order 1999**

Amendment of Order

2. –

(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997⁽¹⁾ shall be amended in accordance with the following provisions of this article.

(2) In article 2, after the definition of “the last occupation day” there shall be inserted the following definition–

““major repair work” includes structural repair work;”.

(3) For paragraph 2 of Schedule 1, there shall be substituted the following–

“**2.** An unoccupied dwelling–

(a) which–

(i) is undergoing or has undergone (since the last occupation day) major repair work to render it habitable; or

(ii) is undergoing or has undergone (since the last occupation day) structural alteration;

(b) in respect of which no more than 12 months have elapsed since the last occupation day; and

(c) in respect of which no more than 6 months have elapsed since the major repair work or structural alteration in question was substantially completed.”.

⁽¹⁾ S.I.1997/728, to which there are amendments not relevant to this Order