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SCOTTISH STATUTORY INSTRUMENTS

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**2003 No. 137**

**The Council Tax (Liability of Owners)  
(Scotland) Amendment Regulations 2003**

**Citation, commencement and amendment of the Council Tax (Liability of Owners)  
(Scotland) Regulations 1992**

2.—(1) The Council Tax (Liability of Owners) (Scotland) Regulations 1992<sup>(1)</sup> are amended as follows.

(2) In the Schedule, for paragraph 3 there shall be substituted—

“3. A dwelling occupied, or which could be occupied, by persons who do not constitute a single household and which is occupied by one or more persons each of whom—

- (a) is a tenant of, or has a licence to occupy, part only of the dwelling; or
- (b) has a licence to occupy, but 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.”

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<sup>(1)</sup> S.I.1992/1331; the relevant amending instrument is S.I. 1993/344.