

SCHEDULE
CLASSES OF DWELLINGS

Empty dwellings

4. The class of dwelling specified in paragraph 4 (empty dwellings) of Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997⁽¹⁾.

⁽¹⁾ S.I.1997/728. In paragraph 4, an empty dwelling is specified as being

“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.”