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SCOTTISH STATUTORY INSTRUMENTS

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**2006 No. 402**

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

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

- 3.—(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997<sup>(1)</sup> 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).”;