
SCOTTISH STATUTORY INSTRUMENTS

2007 No. 215

COUNCIL TAX

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 2007**

<i>Made</i>	- - - -	<i>6th March 2007</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>8th March 2007</i>
<i>Coming into force</i>	- -	<i>1st April 2007</i>

The Scottish Ministers, in exercise of the powers conferred by section 72(5) and (7) 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 2007 and shall come into force on 1st April 2007.

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

2.—(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997⁽²⁾ is amended in accordance with this regulation.

(2) In Schedule 1 (exempt dwellings), for paragraph 25 substitute—

“Prescribed housing support services accommodation

25.—(1) A dwelling that meets all of the requirements in sub paragraph (2).

(2) Those requirements are that the dwelling is—

- (a) the residence of one or more persons who are resident by virtue of a licence to occupy, or a tenancy of, or a sub-tenancy of the dwelling;
- (b) a dwelling in respect of which a registered prescribed housing support service is being provided to at least one licensee, tenant or sub-tenant of the dwelling; and

(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).
(2) S.I.1997/728, amended by S.I. 1998/561, 1999/757, and S.S.I. 1999/140, 2006/402.

- (c) a dwelling in respect of which every licensee, tenant, and sub-tenant (as the case may be) has the right to share the use of a kitchen, bathroom, shower-room or toilet-room, and where such use is shared with at least one other person who is not resident in the dwelling.
- (3) A dwelling that meets the requirements of sub-paragraph (2) is not exempt where every licensee, tenant and sub-tenant (as the case may be) of that dwelling also has the exclusive right to use—
 - (a) a kitchen; and
 - (b) either a bathroom or shower-room, and where either the bathroom or shower-room contains a toilet, or there is a separate toilet-room which every such licensee, tenant or sub-tenant also has a right to use.
- (4) For the purposes of sub-paragraphs (2) and (3)—
 - “prescribed housing support service” has the same meaning as in section 91(8) of the Housing (Scotland) Act 2001 (grants for housing support services)⁽³⁾; and
 - “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)⁽⁴⁾.”.

Revocation

3. Article 2 of the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2006⁽⁵⁾ is revoked.

St Andrew’s House,
Edinburgh
6th March 2007

TOM McCABE
A member of the Scottish Executive

(3) 2001 asp 10. These services, or types of services, are currently prescribed by S.S.I. 2002/444.
(4) 2001 asp 8.
(5) S.S.I. 2006/402.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order 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 substitutes a new paragraph 25 of Schedule 1 to the 1997 Order, which defines a class of dwelling in respect of which a registered prescribed housing support service (as prescribed in regulations made by the Scottish Ministers) is being provided. The service requires to be provided to at least one licensee, tenant or sub-tenant (as the case may be) of the dwelling. The other stated requirements for the dwelling also require to be met, for the dwelling to be exempt from council tax. These include that every such licensee, tenant or sub-tenant shares the use of at least one facility (as defined in paragraph 25(1)(c)) (but there is no requirement that the same one facility is shared by every person).

A dwelling is not exempt where every licensee, tenant and sub-tenant of the dwelling has an exclusive right to use (at least) a kitchen, and either a bathroom or shower-room (with the bathroom or shower-room either containing a toilet, or there being a separate toilet).

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 revokes article 2 of the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2006 ([S.S.I. 2006/402](#)). That article prescribed certain lands and heritages to be treated as one dwelling. With the substitution of a new paragraph 25 of Schedule 1 to the 1997 Order, providing a new definition of the class of exempt dwelling, this provision is revoked.