

2016 No. 369

COUNCIL TAX

**The Council Tax (Variation for Unoccupied Dwellings)
(Scotland) Amendment Regulations 2016**

Made - - - - *8th November 2016*

Coming into force - - *1st April 2017*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 33(1) to (4) of the Local Government in Scotland Act 2003^(a) and all other powers enabling them to do so.

In accordance with section 33(7) of that Act, they have consulted such associations of local authorities and such other persons as they think fit.

In accordance with section 33(6) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. These Regulations may be cited as the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2016 and come into force on 1st April 2017.

Amendment of the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013

2. The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013^(b) are amended as follows.

3. In regulation 6 (limitations on local authorities' power to modify the application of these Regulations)—

- (a) in paragraph (1), after “dwelling is” insert “a second home or”; and
- (b) after paragraph (1), insert—

“(1A) If the dwelling is a second home, for the purposes of regulation 5(a) no modification may be made to impose an increase in council tax liability, and—

- (a) the discount percentage may not be greater than 50%;
- (b) the discount percentage may not be less than 10%;
- (c) the modification can impose no variation in council tax liability.”.

^(a) 2003 asp 1. Section 33 was amended by section 2 of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11).

^(b) S.S.I. 2013/45.

4. In schedule 1 (classes of unoccupied dwellings subject to 50% council tax discount), in paragraph 2(9)(a) for “another person” substitute “another company”.

St Andrew's House,
Edinburgh
8th November 2016

DEREK MACKAY
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 (“the 2013 Regulations”) make provision for council tax variations for dwellings which have no resident.

Regulation 3 amends the 2013 Regulations in relation to the variation in council tax liability which may be granted in respect of a dwelling which constitutes a “second home” (as defined in the 2013 Regulations). At present, a local authority may grant a discount of between 10% and 50% of normal liability in respect of such dwellings. The 2013 Regulations are amended so that, in addition to that option, a local authority may also decide to grant no discount in respect of second homes.

Regulation 4 corrects a minor error in the 2013 Regulations.

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