

**2018 No. 45**

**COUNCIL TAX**

**The Council Tax (Exempt Dwellings) (Scotland) Amendment  
Order 2018**

*Made* - - - - - *6th February 2018*

*Laid before the Scottish Parliament* *8th February 2018*

*Coming into force* - - - *1st April 2018*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 72(6) and (7) of the Local Government Finance Act 1992(a) and all other powers enabling them to do so.

**Citation and commencement**

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2018 and comes into force on 1st April 2018.

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

2.—(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997(b) is amended as follows.

(2) In paragraph 10(a)(iii) of schedule 1 (exempt dwellings: dwellings occupied by students etc.), for “paragraph 3” substitute “paragraph 3 or 6(c)”.

*DEREK MACKAY*

A member of the Scottish Government

St Andrew's House,  
Edinburgh  
6th February 2018

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(a) 1992 c.14. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).  
(b) S.I. 1997/728; relevantly amended by S.I. 1997/757.  
(c) Paragraph 6 of the schedule of the Council Tax (Discounts) (Scotland) Regulations 1992 was added by the Council Tax (Discounts) (Scotland) Amendment Regulations 2018 (S.S.I. 2018/39).

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Council Tax (Exempt Dwellings) (Scotland) Order 1997, which lists those classes of dwellings which are exempt from council tax in Scotland.

It amends paragraph 10 of schedule 1 to ensure that the occupation of a dwelling by a person who is a care leaver (as defined in paragraph 6 of the schedule of the Council Tax (Discounts) (Scotland) Regulations 1992) will not cause the exemption conferred by paragraph 10 to be lost and to extend the exemption to a dwelling which is only occupied by one or more care leavers.

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