
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 36

COUNCIL TAX

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 2023**

Made - - - - 8th February 2023
*Laid before the Scottish
Parliament* - - - - 10th February 2023
Coming into force - - 1st April 2023

The Scottish Ministers make the following Order in exercise of the powers conferred by section 72(6) and (7) of the Local Government Finance Act 1992⁽¹⁾ and all other powers enabling them to do so.

(1) [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 \(c. 46\)](#).