
STATUTORY INSTRUMENTS

1992 No. 1331

The Council Tax (Liability of Owners) (Scotland) Regulations 1992

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Liability of Owners) (Scotland) Regulations 1992 and shall come into force on 1st July 1992.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“minister” means a minister of any religious denomination;

“tenant” includes a secure tenant, statutory tenant or statutory assured tenant (within the meanings assigned by section 75(5) of the Act).

Liability in prescribed cases

2. The classes of dwelling specified in the Schedule to these Regulations are prescribed for the purposes of section 76(1) of the Act.

3. In relation to a dwelling within the class specified in paragraph 5 of the Schedule to these Regulations, section 76(3) of the Act shall have effect as if, for the reference to the owner of the dwelling, there were substituted a reference to the person liable for the remuneration of the minister.

St. Andrew's House,
Edinburgh
2nd June 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office