
STATUTORY INSTRUMENTS

1992 No. 1331 (S.128)

**COUNCIL TAX, SCOTLAND
WATER SUPPLY, SCOTLAND**

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

<i>Made</i>	- - - -	<i>2nd June 1992</i>
<i>Laid before Parliament</i>		<i>10th June 1992</i>
<i>Coming into force</i>	- -	<i>1st July 1992</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 76(1), (6) and (7) and 116(1) of the Local Government Finance Act 1992((1)) and those sections as read with paragraph 11 of Schedule 11 to that Act and with the Council Water Charge (Scotland) Regulations 1992((2)) made thereunder, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

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.

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.
(2) S.I.1992/1203.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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

SCHEDULE

Regulations 2 and 3

PRESCRIBED CLASSES OF DWELLING

Residential care homes, etc.

1. A dwelling which constitutes all or part of a residential care home, nursing home, private hospital or hostel (within the meanings given by paragraph 8 of Schedule 1 to the Act).

Religious communities

2. A dwelling occupied by a religious community whose principal occupation—
- (a) is prayer, contemplation, education or the relief of suffering; or
 - (b) consists of two or more of these occupations.

Houses in multiple occupation, etc.

3. A dwelling occupied by persons—
- (a) who do not constitute a single household; and
 - (b) each of whom—
 - (i) is a tenant of, or has a licence to occupy, part only of the dwelling; or
 - (ii) has a licence to occupy, but is not liable (whether alone or jointly with other persons) to pay rent or a licence fee in respect of, the dwelling as a whole.

Resident staff

4. A dwelling—
- (a) at least one of the residents of which is employed in domestic service and resides in the dwelling wholly or mainly for the purposes of his employment;
 - (b) any other resident of which is either so employed or is a member of the family of a resident so employed; and
 - (c) which is from time to time occupied by the employer of the person referred to in subparagraph (a).

Ministers of religion

5. A dwelling—
- (a) which is the sole or main residence of a minister for whose remuneration a person is liable; and
 - (b) from which the minister performs the duties of his office.

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EXPLANATORY NOTE

(This note is not part of the Regulations)

Part II of the Local Government Finance Act 1992 provides that the council tax in respect of dwellings in Scotland shall come into operation with effect from financial year 1993/94.

The Schedule to these Regulations prescribes classes of dwelling in respect of which special provision as to liability for the tax is made. The owner of the dwelling will be liable for the tax in respect of the following classes nursing homes and other similar homes, houses occupied by religious communities, houses in multiple occupation and houses occupied by certain domestic staff. Paragraph 5 of the Schedule (as read with regulation 3) provides that the person liable for the remuneration of a minister of religion will also be liable for the council tax in respect of the dwelling in which the minister lives.