

SCHEDULE 1

Regulation 4

DEFINITION OF DWELLING—INCLUSIONS

Bed and breakfast accommodation

1. Any lands and heritages—
 - (a) which are the sole or main residence of a person;
 - (b) which are intended by such a person to be made available for letting, on a commercial basis and with a view to the realisation of profits, as bed and breakfast accommodation to no more than 6 persons per night;
 - (c) which are not made available for letting over the limit specified in sub-paragraph (b) above; and
 - (d) which would, but for being available for letting as referred to in sub-paragraph (b) above, be such lands and heritages as are described in sub-paragraph (i) of section 72(2)(a) of the Act.

Commencement Information

I1 Sch. 1 para. 1 in force at 28.12.1992, see [reg. 1](#)

Student halls

2. Any lands and heritages—
 - (a) which are used (or, if not in use, were last used) predominantly as residential accommodation by students; and
 - (b) in which there are facilities which are available for sharing by some or all of the students.

Commencement Information

I2 Sch. 1 para. 2 in force at 28.12.1992, see [reg. 1](#)

Barracks

3. Any lands and heritages—
 - (a) of which the Secretary of State for Defence is the owner;
 - (b) which are held for the purposes of armed forces accommodation; and
 - (c) which are the sole or main residence of at least one member of the armed forces or, if unoccupied, are likely to be the sole or main residence of such a person when next occupied.

Changes to legislation: There are outstanding changes not yet made by the [legislation.gov.uk](https://www.legislation.gov.uk) editorial team to *The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992*. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

I3 Sch. 1 para. 3 in force at 28.12.1992, see [reg. 1](#)

Communal residential establishments

4. Any lands and heritages which are used (or, if not in use, were last used) wholly as the sole or main residence of persons who reside there and in which there are facilities available for sharing by some or all of those persons, other than any part of—

- (a) a hostel;
- (b) a nursing home;
- (c) a private hospital; or
- (d) a residential care home,

which is not used wholly or mainly as the sole or main residence of a person employed there.

Commencement Information

I4 Sch. 1 para. 4 in force at 28.12.1992, see [reg. 1](#)

School boarding accommodation

5. Any lands and heritages which are used wholly or mainly as—

- (a) a school boarding house; or
- (b) school dormitory accommodation,

including any kitchen, dining room or other premises which are integrated with and which are used wholly in connection with the school boarding house or, as the case may be, the school dormitory accommodation.

Commencement Information

I5 Sch. 1 para. 5 in force at 28.12.1992, see [reg. 1](#)

SCHEDULE 2

Regulation 5

DEFINITION OF DWELLING—EXCLUSIONS

Huts, sheds and bothies

1. Any lands and heritages—

- (a) which constitute a hut, shed, bothy or a similar structure or building;
- (b) which are not the sole or main residence of any person; and
- (c) which either—

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- (i) in accordance with any licence or planning permission regulating the use of their sites, or for any other reason, are not allowed to be used for human habitation throughout the whole year; or
- (ii) by reason of their construction or the facilities which they do, or do not, provide, are unfit so to be used.

Commencement Information

16 Sch. 2 para. 1 in force at 28.12.1992, see [reg. 1](#)

Self-catering holiday accommodation

2. Any lands and heritages—

- (a) which are not the sole or main residence of any person; and
- (b) which either—
 - (i) are made available by a relevant person for letting, on a commercial basis and with a view to the realisation of profits, as self-catering accommodation for short periods amounting in the aggregate to 140 days or more in the financial year; or
 - (ii) if they have not been made so available for letting in that year, are intended by a relevant person to be made so available for letting in that year and the interest of the relevant person in the lands and heritages is such as to enable him to let them for such periods.

Commencement Information

17 Sch. 2 para. 2 in force at 28.12.1992, see [reg. 1](#)

Women's refuges

3. Any lands and heritages managed by a voluntary organisation for the temporary accommodation of persons who have left their homes as a result of—

- (a) physical violence or mental cruelty; or
- (b) threats of such violence or cruelty,

from persons to whom they are married or with whom they are or were cohabiting, other than any part of such lands and heritages which constitutes the sole or main residence of any person employed by the voluntary organisation.

Commencement Information

18 Sch. 2 para. 3 in force at 28.12.1992, see [reg. 1](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Sch. 1 para. 1 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 1 para. 2 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 1 para. 3 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 1 para. 4 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 1 para. 5 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 2 para. 1 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 2 para. 2 coming into force by [S.I. 1992/2955 reg. 1](#)
- Sch. 2 para. 3 coming into force by [S.I. 1992/2955 reg. 1](#)
- sch. 2 para. 2(b) substituted by [S.S.I. 2021/489 reg. 2\(4\)](#)
- Sch. 2 para. 2 word substituted by [S.S.I. 2024/10 reg. 2\(5\)](#)
- reg. 1 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 2 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 2 words inserted by [S.S.I. 2021/489 reg. 2\(2\)\(a\)](#)
- reg. 2 words inserted by [S.S.I. 2021/489 reg. 2\(2\)\(b\)](#)
- reg. 3 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 4 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 5 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 6 coming into force by [S.I. 1992/2955 reg. 1](#)
- reg. 7 coming into force by [S.I. 1992/2955 reg. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 5A-5D inserted by [S.S.I. 2021/489 reg. 2\(3\)](#)
- reg. 5A(3)-(5) inserted by [S.S.I. 2024/10 reg. 2\(2\)](#)
- reg. 5B(3)(4) inserted by [S.S.I. 2024/10 reg. 2\(3\)](#)
- reg. 5D(1) words inserted by [S.S.I. 2024/10 reg. 2\(4\)\(a\)\(i\)](#)
- reg. 5D(1)(b) words substituted by [S.S.I. 2024/10 reg. 2\(4\)\(a\)\(ii\)](#)
- reg. 5D(3) inserted by [S.S.I. 2024/10 reg. 2\(4\)\(b\)](#)