
STATUTORY INSTRUMENTS

1993 No. 344 (S.36)

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

**The Council Tax (Liability of Owners)
(Scotland) Amendment Regulations 1993**

Made - - - - *18th February 1993*
Laid before Parliament *1st March 1993*
Coming into force - - *22nd March 1993*

The Secretary of State, in exercise of the powers conferred on him by sections 76(1) 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 and commencement

1. These Regulations may be cited as the Council Tax (Liability of Owners) (Scotland) Amendment Regulations 1993 and shall come into force on 22nd March 1993.

Amendment of Regulations

2.—(1) In paragraph 3 of the Schedule to the Council Tax (Liability of Owners) (Scotland) Regulations 1992(3)—

- (a) for the words “occupied by persons”, there shall be substituted the word “which”;
- (b) before the word “who”, there shall be inserted the words “was originally constructed or subsequently adapted for occupation by persons”; and
- (c) before the word “each”, there shall be inserted the words “is occupied by one or more persons.”.

(2) After paragraph 5 of that Schedule, there shall be inserted the following paragraph:—

(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.
(3) S.I. 1992/1331.

Status: This is the original version (as it was originally made).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

“School boarding accommodation

6. Premises which fall to be treated as a dwelling by virtue of regulation 4 of, and paragraph 5 of Schedule 1 to, the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992(4).”.

St Andrew’s House,
Edinburgh
18th February 1993

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(4) S.I. 1992/2955.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Schedule to the Council Tax (Liability of Owners) (Scotland) Regulations 1992 prescribes classes of dwellings in respect of which special rules are to apply as regards liability for the council tax and the council water charge. Paragraph 3 of that Schedule provides for the owner of certain houses in multiple occupation to be liable for that tax and charge. These Regulations amend that paragraph so as to bring within its scope dwellings occupied by only one person but originally constructed or subsequently adapted for occupation by persons who do not constitute a single household.

These Regulations also provide for the owner of certain school boarding accommodation to be liable for the council tax and the council water charge on that accommodation.