
STATUTORY INSTRUMENTS

1995 No. 598 (S.49)

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

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 1995**

<i>Made</i>	- - - -	<i>6th March 1995</i>
<i>Laid before Parliament</i>		<i>10th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Secretary of State, in exercise of the powers conferred on him by section 72(6) and (7) of, and paragraph 7(2) and (3) of Schedule 11 to, the Local Government Finance Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 1995 and shall come into force on 1st April 1995.

Amendment of Order

2.—(1) After paragraph 11(a)(i) of the Schedule to the Council Tax (Exempt Dwellings) (Scotland) Order 1992⁽²⁾, there shall be inserted the following:—

“(ia) a student’s spouse or dependent, being in either case a person who is not a British citizen and who is prevented by the terms of his leave to enter or remain in the United Kingdom from taking paid employment or from claiming benefits;”.

(2) In paragraph 12 of that Schedule—

(a) in sub-paragraph (a), there shall be inserted at the end the words “or a person falling within paragraph 11(a)(ia) above”; and

(b) in sub-paragraph (b), for the words “a student or students” there shall be substituted the words “at least one student”.

(3) After paragraph 23 of that Schedule, there shall be inserted the following paragraph:—

(1) 1992 c. 14.

(2) S.I.1992/1333; relevant amending instrument is S.I. 1993/345.

Status: This is the original version (as it was originally made).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

“24. A dwelling which is occupied only by one or more persons who are disregarded for the purposes of discount by virtue of paragraph 2 of Schedule 1 to the Act.”.

St Andrew’s House,
Edinburgh
6th March 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

EXPLANATORY NOTE

(This note is not part of the Order)

The Schedule to the Council Tax (Exempt Dwellings) (Scotland) Order 1992 lists those classes of dwellings which are exempt from the council tax and the council water charge in Scotland.

This Order amends that Schedule by making alterations in paragraphs 11 and 12 (dwellings occupied or previously occupied by students) so that the presence in a dwelling of a student's spouse or dependent will not exclude that dwelling from being exempt if the spouse or dependent is not a British citizen and cannot seek employment or claim benefits. This Order also adds a new paragraph in that Schedule, making exempt any dwelling occupied only by persons who are severely mentally impaired.