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STATUTORY INSTRUMENTS

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**1997 No. 728**

**The Council Tax (Exempt Dwellings) (Scotland) Order 1997**

**Exempt dwellings**

3. The classes of dwelling specified in Schedule 1 to this Order are prescribed as exempt dwellings for the purposes of section 72(6) of the Act.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax (Exempt Dwellings) (Scotland) Order 1997. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**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):

- Sch. 1 para. 12A expiry of earlier affecting provision 2020 asp 10, sch. 4 para. 14 by [S.S.I. 2022/64 reg. 3](#)
- Sch. 1 para. 25 inserted by [S.S.I. 2006/402 art. 3\(2\)](#)
- sch. 1 para. 26 inserted by [S.S.I. 2022/124 art. 2\(2\)](#)
- Sch. 1 para. 27-29 inserted by [S.S.I. 2023/36 art. 2\(3\)](#)
- Sch. 1 para. 12A inserted (temp.) by [2020 asp 10 sch. 4 para. 14\(2\)](#)
- Sch. 1 para. 25 substituted by [S.S.I. 2007/215 art. 2\(2\)](#)
- Sch. 1 para. 26(a) substituted by [S.S.I. 2023/36 art. 2\(2\)](#)
- Sch. 1 para. 25(4) words substituted by [S.S.I. 2011/211 Sch. 1 para. 22](#)
- Sch. 1 para. 26(a) words substituted by [S.S.I. 2022/272 art. 2\(2\)](#)