
STATUTORY INSTRUMENTS

1999 No. 757 (S. 61)

COUNCIL TAX, SCOTLAND

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 1999**

<i>Made</i>	- - - -	<i>10th March 1999</i>
<i>Laid before Parliament</i>		<i>11th March 1999</i>
<i>Coming into force</i>	- -	<i>1st April 1999</i>

The Secretary of State, in exercise of the powers conferred on him by section 72(6) and (7) of 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 1999 and shall come into force on 1st April 1999.

Amendment of Order

2. In paragraph 10(a)(iii) of Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997⁽²⁾, after the words “terms of” there shall be inserted the words “paragraph 2 of Schedule 1 to the Act or”.

St Andrew’s House,
Edinburgh
10th March 1999

Henry McLeish
Minister of State, Scottish Office

(1) 1992 c. 14.
(2) S.I.1997/728, amended by S.I. 1998/561.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Council Tax (Exempt Dwellings) (Scotland) Order 1997, which lists those classes of dwellings which are exempt from the council tax in Scotland.

Paragraph 10 of Schedule 1 to that Order exempts a dwelling as long as no occupant of it is a person other than a student, a non-British spouse or dependent of a student, a person under 18, or a person of that age in respect of whom child benefit is payable. This Order amends paragraph 10 (with effect from 1st April 1999) so that the residence in a dwelling of a person who is severely mentally impaired (within the meaning given in paragraph 2 of Schedule 1 to the Local Government Finance Act 1992) will not cause the exemption conferred by paragraph 10 to be lost.