

**2012 No. 339**

**COUNCIL TAX**

**The Council Tax (Exempt Dwellings) (Scotland) Amendment  
Order 2012**

*Made* - - - - - *6th December 2012*

*Laid before the Scottish Parliament* *10th December 2012*

*Coming into force* - - - *1st April 2013*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 72(6), 72(7) and 113(2) of the Local Government Finance Act 1992(a) and all other powers enabling them to do so.

**Citation and commencement**

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2012 and comes into force on 1st April 2013.

**Amendment of the Council Tax (Exempt Dwellings) (Scotland) Order 1997**

2. In paragraph 4(b) (empty dwellings) of Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997(b)—

- (a) for “6 weeks” substitute “3 months”; and
- (b) omit “or furnished”.

**Transitional provision**

3. The change made by article 2 does not have effect for the purposes of determining whether a dwelling is empty prior to 13th May 2013 where the dwelling concerned—

- (a) is unoccupied and unfurnished during any day in the period of 6 weeks prior to 1st April 2013; and

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(a) 1992 c.14. The functions of the Secretary of State were transferred to the Scottish Ministers by section 53 of the Scotland Act 1998 (c.46).  
(b) S.I. 1997/728.

- (b) then becomes occupied or furnished for a continuous period of 6 weeks that ends prior to 13th May 2013.

St Andrew's House,  
Edinburgh  
6th December 2012

*M J BURGESS*  
Authorised to sign by the Scottish Ministers

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends the Council Tax (Exempt Dwellings) (Scotland) Order 1997 as regards dwellings that, under that Order, are classed as empty.

Dwellings which are both unoccupied and unfurnished are exempt from council tax liability for a period of up to 6 months. The amendment made by article 2 provides that a second claim for the exemption will only be possible after a property has been occupied for a period of at least three months, in place of a requirement of occupation or furnishing for a period of at least six weeks.

Article 3 makes transitional provision to preserve the current position in relation to short term periods of occupation that begin during the six weeks before this Order has effect, but end during the six weeks after this Order has effect.

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