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SCOTTISH STATUTORY INSTRUMENTS

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**2013 No. 45**

**COUNCIL TAX**

**The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013**

*Made - - - - 7th February 2013*

*Coming into force 1st April 2013*

**THE COUNCIL TAX (VARIATION FOR UNOCCUPIED DWELLINGS) (SCOTLAND) REGULATIONS 2013**

1. Citation and commencement
  2. Interpretation
  3. Discounts for unoccupied dwellings and second homes
  4. Modification of the application of these Regulations
  5. Limitations on local authorities' power to modify the application of these Regulations
  6. (1) Unless the dwelling is one to which paragraph (3)...
  7. Revocations
  8. Articles 51 and 52 of the Civil Partnership Act 2004...
- Signature

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SCHEDULE 1 CLASSES OF UNOCCUPIED DWELLINGS SUBJECT TO 50% COUNCIL TAX DISCOUNT

1. Purpose-built holiday homes
2. Job-related dwellings

SCHEDULE 2 CLASSES OF UNOCCUPIED DWELLINGS SUBJECT TO RESTRICTIONS ON THE POWER OF A LOCAL AUTHORITY TO VARY COUNCIL TAX

1. Property being marketed for sale
  2. Property being marketed for let
  3. Interpretation
- Explanatory Note