
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 389

COUNCIL TAX

The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023

Made - - - - 19th December 2023

Coming into force - - 1st April 2024

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 33(1) and (2) of the Local Government in Scotland Act 2003⁽¹⁾ and all other powers enabling them to do so.

In accordance with section 33(7) of that Act, they have consulted such associations of local authorities and such other persons as they think fit.

In accordance with section 33(6) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. These Regulations may be cited as the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023 and come into force on 1 April 2024.

Amendment of the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013

2.—(1) The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013⁽²⁾ are amended in accordance with paragraphs (2) and (3).

(2) In regulation 6 (limitations on local authorities' powers to modify the application of these Regulations)—

- (a) in paragraph (1) omit “a second home or”,
- (b) omit paragraph (1A),
- (c) for paragraph (2) substitute—

“(2) If the dwelling is one to which paragraph (3) applies, for the purposes of regulation 5(a)—

(1) 2003 asp 1, section 33 was amended by section 2 of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11).

(2) S.S.I. 2013/45, amended by S.S.I. 2016/369.

- (a) the discount percentage may not be greater than 50%;
- (b) the maximum amount of council tax liability may not exceed an increase of 100%.”,
- (d) for paragraph (3) substitute—
 - “(3) This paragraph applies where the dwelling is—
 - (a) a second home; or
 - (b) an unoccupied dwelling that—
 - (i) has been unoccupied for a continuous period exceeding 12 months; and
 - (ii) is not of a class of dwellings specified in schedule 2.”.
- (3) In schedule 2 (classes of unoccupied dwellings subject to restrictions on the power of a local authority to vary council tax), after paragraph 2 insert—

“Property undergoing repairs or renovations

- 2A.** An unoccupied dwelling in respect of which the person who is liable to pay the council tax that is chargeable can produce evidence to establish that—
- (a) it is undergoing repairs or renovations that contribute to the improvement of the property; and
 - (b) it was purchased by the person who is liable to pay the council tax in respect of it less than 6 months ago or such longer period as may be agreed by the local authority.”.

St Andrew’s House,
Edinburgh
19th December 2023

TOM ARTHUR
Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Variation of Unoccupied Dwellings) (Scotland) Regulations 2013 (“the 2013 Regulations”). They omit regulation 6(1A) of the 2013 Regulations and substitute new paragraphs (2) and (3) in regulation 6 and add a new paragraph 2A to schedule 2. One effect is to remove the restriction on local authorities imposing an increase in the amount of council tax payable in respect of second homes and instead to provide a power for local authorities to increase the amount of council tax payable on second homes by up to 100%. A consequential amendment is made to regulation 6(1) to reflect this change.

The regulations also provide for an exclusion of the ability to impose an increase of up to 100% on the council tax payable for any property which has been unoccupied for at least 12 months, has been purchased by a new owner within the past six months, and which a local authority is satisfied is the subject of repairs or renovations with a view to improving the property. Local authorities have discretion to extend the period for which the exclusion applies, where they consider that it is appropriate to do so, for example in order to enable works to be completed.