

*These notes relate to the Local Government in Scotland Act  
2003 (asp 1) which received Royal Assent on 11 February 2003*

# **LOCAL GOVERNMENT IN SCOTLAND ACT 2003**

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## **EXPLANATORY NOTES**

### **THE ACT – SECTION BY SECTION**

#### **Part 5 – Rating and council tax**

##### ***Section 33 - Council tax: discount for unoccupied dwellings***

90. This section provides the Scottish Ministers with regulation making powers in relation to the setting of the council tax on second and long-term empty homes. The powers will enable the regulations, which must be approved in draft by a resolution of the Scottish Parliament, to cover a wide number of outcomes.