
STATUTORY INSTRUMENTS

1992 No. 1332

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

PART III

EXEMPT DWELLINGS, ETC.

Assumptions as to dwellings

8.—(1) Where a levying authority, having taken such steps as are referred to in regulation 7, have no reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, they shall assume, for the purposes of Part V of these Regulations, that the dwelling will be or was a chargeable dwelling for that period.

(2) Where a levying authority, having taken such steps as are referred to in regulation 7, have reason to believe that a particular dwelling will be or was an exempt dwelling for a period during the year, they shall assume, for the purposes of the said Part V, that the dwelling will be or was an exempt dwelling for that period.