
STATUTORY INSTRUMENTS

1994 No. 628 (S. 27)

**COUNCIL TAX, SCOTLAND
WATER SUPPLY, SCOTLAND**

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 1994**

<i>Made</i>	- - - -	<i>4th March 1994</i>
<i>Laid before Parliament</i>		<i>11th March 1994</i>
<i>Coming into force</i>	- -	<i>1st April 1994</i>

The Secretary of State, in exercise of the powers conferred on him by section 72(6) and (7) of, and paragraph 7(2) and (3) of Schedule 11 to, the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 1994 and shall come into force on 1st April 1994.

Amendment of Order

2. For paragraph 17 of the Schedule to the Council Tax (Exempt Dwellings) (Scotland) Order 1992(2), there shall be substituted the following paragraph:—

“17. A dwelling which is, or is part of, a hall of residence provided predominantly for the accommodation of students, and which—

(a) is owned or managed by—

(i) an institution within the meaning of paragraph 5(4) of Schedule 1 to the Act(3); or

(ii) a body established for charitable purposes only; or

(b) is the subject of an agreement allowing such an institution to nominate the majority of the persons who are to occupy the accommodation so provided.”.

(1) 1992 c. 14.

(2) S.I.1992/1333; relevant amending instrument is S.I. 1993/345.

(3) See S.I. 1992/1408.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Revocation

3. Article 2(2) of the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 1993(4) is hereby revoked.

St Andrew's House,
Edinburgh
4th March 1994

J Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

EXPLANATORY NOTE

(This note is not part of the Order)

The Schedule to the Council Tax (Exempt Dwellings) (Scotland) Order 1992 listed those classes of dwellings which are exempt from the council tax and the council water charge in Scotland. This Order amends that Schedule by substituting a new paragraph 17 (student halls of residence). The principal difference as against the previous paragraph 17 is an extension of the exemption to halls of residence owned or managed by a body established for charitable purposes only.