



Finance and Central Services Department
Local Government Finance & Performance Division

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FINANCE CIRCULAR No 2/2002

The Chief Executive
Scottish Local Authorities

Copy to: Directors of Finance
Convention of Scottish Local Authorities
Assessors

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27th March 2002

Dear Sir

THE COUNCIL TAX (EXEMPT DWELLINGS) (SCOTLAND) AMENDMENT ORDER 2002: (S.S.I. No 2002/101)

THE COUNCIL TAX (DWELLINGS AND PART RESIDENTIAL SUBJECTS) (SCOTLAND) AMENDMENT REGULATIONS 2002: (S.S.I. No 2002/102)

1. I am directed by the Scottish Ministers to advise you that the above Statutory Instruments have been made and will come into force on **1st April 2002**.

The Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2002: (S.S.I. No 2002/101)

2. This Order amends the Council Tax (Exempt Dwellings) (Scotland) Order 1997 to extend the exemption for unoccupied dwellings awaiting demolition, currently available to local authorities and Scottish Homes, to Registered Social Landlords.

The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2002: (S.S.I. No 2002/102)

3. These Regulations amend The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992 to ensure that "hostels", "nursing homes" and "residential care homes" will continue to be treated as domestic subjects for local taxation purposes. This is because the Regulation of Care (Scotland) Act 2001 (asp 8) amends the Local Government Finance Act 1992 to repeal the definitions of "hostels", "nursing homes" and "residential care homes" and replace them with "care home service".
4. A separate copy of this Circular has been sent by e-mail to your Director of Finance and to the Convention of Scottish Local Authorities.

General

5. Copies of this Scottish Statutory Instrument are available from The Stationery Office. The Instrument is also available on the HMSO web page under legislation at: www.hmso.gov.uk/.
6. Enquiries relating to this Circular should be directed to Wilma Smart, Area 3-J (North), Victoria Quay, Edinburgh, EH6 6QQ, (Tel: 0131 244 7011).

Yours faithfully

Ian Duncan

