

From: [Foi Enquiries](#)
To: [REDACTED]
Subject: FOI-17-1826 - Council Tax Exceptions
Date: 22 December 2017 13:33:40
Attachments: [Further Information - Right to Review & Appeal.pdf](#)

Dear [REDACTED],

Thank you for your information request of 28 November 2017. Aberdeen City Council (ACC) has completed the necessary search for the information requested.

I have been informed that Aberdeen City Council have been granted the power to act as a local authority to impose and collect council tax under the Local Government Finance Act 1992, an Act of Parliament, in force since March 6 1992. It is an Act of Parliament and it is law, unless an exception applies.

Under freedom of information, can you please provide full details on all exceptions that apply.

Under the terms of the Local Government Finance Act 1992 (the "Act") council tax is payable in respect of any dwelling which is not an exempt dwelling (s72(6) of the Act). The following types of dwellings are defined as exempt dwellings by the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (as amended) (the "Order"):

- New dwellings which are unoccupied and unfurnished;
- A dwelling which is under repair;
- A dwelling which is unoccupied and was last occupied by a charity;
- A dwelling which is empty (i.e. both unoccupied and unfurnished);
- Dwellings last occupied by persons living or detained elsewhere;
- A dwelling in respect of which the owner is deceased;
- A dwelling the occupation of which is prohibited by law or which is kept unoccupied under the terms of any Act of Parliament;
- A dwelling which is awaiting demolition;
- A dwelling which is held on or on behalf of a religious body for the purposes of occupation by a minister of religion;
- A dwelling which is occupied by a student;
- A dwelling which is being repossessed by a creditor;
- An unoccupied and unfurnished dwelling which is used for agricultural or pastoral purposes only;
- A dwelling which is held by a registered housing association for the purposes of housing elderly or disabled persons;
- A dwelling which is or is part of halls of residence;
- A dwelling which is military barracks;
- A dwelling which is the sole or main residence of persons under the age of eighteen years and of no other person;
- A dwelling which is unoccupied and difficult to let;
- Garages or storage premises;
- A dwelling formerly owned by a person who is bankrupt (the dwelling being owned by that person prior to vesting in a permanent trustee);
- A dwelling occupied by members of a visiting detachment or contingent of armed forces from

another country;

- A dwelling occupied by any of the following persons:
 - Persons in detention in prison or hospital or any other place by virtue of a court order
 - The severely mentally impaired
 - Persons in receipt of child benefit
 - Students, student nurses, apprentices, or youth training trainees
 - Hospital patients
 - Care home/private hospital residents/patients
 - Care workers
 - Residents of hostel or night shelter accommodation
- A prison; and
- A dwelling which is housing support services accommodation.

The above list represents a concise summary of the information set out in the Order. Further information about the specifics of each of the above categories can be obtained by referring to the Order.

We hope this helps with your request.

Yours sincerely,

Information Compliance Team

INFORMATION ABOUT THE HANDLING OF YOUR REQUEST

ACC handled your request for information in accordance with the provisions of the Freedom of Information (Scotland) Act 2002. Please refer to the attached PDF for more information about your rights under FOISA.

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