
SCOTTISH STATUTORY INSTRUMENTS

2010 No. 35

The Council Tax (Dwellings) (Scotland) Regulations 2010

Variation of definition of dwelling – combined heat and power stations

3. The definition of dwelling in section 72(2) (dwellings chargeable to council tax) of the Local Government Finance Act 1992 is further varied⁽¹⁾ as set out in regulations 4 and 5.

⁽¹⁾ The definition of dwelling was previously varied by [S.I. 1992/1334](#) and [2955](#), [1993/526](#) and [1997/673](#).