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SCOTTISH STATUTORY INSTRUMENTS

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**2010 No. 35**

**The Council Tax (Dwellings) (Scotland) Regulations 2010**

**Variation of definition of dwelling – combined heat and power stations**

**4.** Subject to regulation 5, there shall be excluded from the definition of dwelling any pipes, risers or any other parts of a power station in so far as they do not fall within the solum, garden, yard or garage of a dwelling house or dwelling houses.