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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**

**5.—**(1) Where a dwelling is part of a tenement, there shall be included in the definition of dwelling the following parts of a power station—

- (a) any parts that fall within the solum of the tenement;
- (b) all pipes and risers for the transport of water between a power station and the tenement that are located in, over or under land pertaining to the tenement; and
- (c) where the power station benefits only the tenement, the other parts of that power station.

(2) The parts of a power station included by virtue of this regulation shall be allocated equally between the dwellings in the tenement that are served by those parts.