

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2010 No. 35**

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

**Citation, commencement and extent**

**1.—**(1) These Regulations may be cited as the Council Tax (Dwellings) (Scotland) Regulations 2010 and come into force on 1st April 2010.

(2) These Regulations extend to Scotland only.