

Non-Domestic Rates Annual Declaration of Occupancy for Self-Catering Accommodation

FAQs for Financial Year 2023-2024 (1 April 2023 - 31 March 2024)

- 1) I met the self-catering requirements for 2023-24 and the council charged me non-domestic rates for 2023-24. The assessor confirmed in writing they considered my property to be self-catering holiday accommodation for 2023-24 and is therefore listed on the valuation roll. Do I need to do anything?**

No, you do not need to provide any further information for 2023-24.

- 2) The council charged me Council Tax for 2023-24 but I believe I met the letting requirements for self-catering holiday accommodation for 2023-24 and should be on the Valuation Roll for non-domestic rates. Is there anything I can do?**

Yes, you can send evidence to demonstrate that the property met the requirements in 2023-24 to your assessor. You must send the information to the assessor between 4 November and 5 December 2025 (inclusive) as set out in [The Council Tax \(Dwellings and Part Residential Subjects\) \(Scotland\) Amendment Regulations 2025](#). This can be done online at: [Self-Catering Form – Scottish Assessors](#)

Information about what evidence should be provided to demonstrate that you met the self-catering requirements can be found at: [Self-Catering Properties – Scottish Assessors \(saa.gov.uk\)](#) (see also Question 6).

If you sent information before 4 November 2025 to the assessor you must ask them to look at this information again for them to consider it, if they still hold it. You must send this request to the assessor between 4 November and 5 December 2025 (inclusive). Contact details for assessors can be found at: [Scottish Assessors](#)

The assessor cannot consider any evidence or requests to consider evidence they may already have if these are sent after 5 December 2025.

- 3) The council charged me non-domestic rates for 2023-24 but the assessor did not write to me to say they consider my property to be self-catering holiday accommodation and listed on the valuation roll for 2023-24. Should I do anything?**

Yes, you should send evidence that the property met the requirements for 2023-24 to the assessor. This is to ensure the assessor has evidence for your property for 2023-24. You must send your evidence between 4 November and 5 December 2025 (inclusive). This can be done online at: [Self-Catering Form – Scottish Assessors](#)

If you already sent information for 2023-24 to the assessor before 4 November 2025, you can ask them to look at this information again if they still hold it. You must send this request between 4 November and 5 December 2025 (inclusive). Contact details for assessors can be found at: [Scottish Assessors](#)

The assessor cannot consider any evidence, or requests to consider evidence they might already have, if these are sent after 5 December 2025.

4) How should I send information or a request to the assessor?

This can be done online at: [Self-Catering Form – Scottish Assessors](#)

Alternatively, you can send your evidence by post. It must be sent to the assessor before 6 December 2025.

If you want to contact the assessor about the financial year 2023-24, contact details for assessors can be found at: [Scottish Assessors](#).

5) How can I find the Assessor Reference to submit evidence online if I am no longer on the Valuation Roll?

The Assessor Reference can be found on the Valuation Roll **or** the Council Tax Valuation List Property Reference Number, depending on which of the two your property is listed on.

You can find this at the [Scottish Assessors Association website](#)

6) What information should I send as evidence that I met the requirements?

Information about what evidence should be provided to demonstrate that you met the self-catering requirements can be found at: [Self-Catering Properties – Scottish Assessors \(saa.gov.uk\)](#)

7) What if I don't provide sufficient evidence to show that I met the requirements in 2023-24?

The assessor may request further information from you if the information you send is not sufficient. There is no deadline by which they have to do this. You must provide any further information requested for 2023-24 within 14 days of the request being sent to you.

They may contact you by email, letter or by phone. If you have a preference for how to be contacted please let the assessor know when you submit your evidence.

The assessor will write to you to confirm their decision. There is no deadline by which they have to do this.

8) Can I submit evidence if I am on the council tax list?

Yes.

If your self-catering holiday accommodation has been moved to the council tax list for 2023-24 and you have evidence that your property met the letting requirements for 2023-24 you should send this information to the assessor between 4 November

and 5 December 2025 (inclusive). This can be done online at: [Self-Catering Form – Scottish Assessors](#)

9) What happens if miss the deadline and I send evidence for 2023-24 after 5 December 2025?

The assessor will not be able to consider your evidence and you will remain liable for council tax for 2023-24.

10) What happens after I send my information for 2023-24 to the assessor?

If you send your evidence before 6 December 2025:

- the assessor will consider whether the information you sent provides sufficient evidence to confirm that your property met the requirements to be entered on valuation roll for 2023-24 (see Question 5).
- the assessor may request further information from you. You must provide any further information requested within 14 days of the request being sent.

The assessor will write to you to confirm their decision.

If you send your information after 5 December 2025, the assessor cannot consider the information in respect of 2023-24.

Scenarios - Financial Year 2023-24

Scenario 1

You believe that you met the requirements to be classed self-catering holiday accommodation in 2023-24 as you had let your property out for 85 nights and it was available to let for 250 nights between 1 April 2023 and 31 March 2024. You did not know that you had to send evidence of this to the assessor by a certain deadline, until you received a letter telling you the property had been moved to the Council Tax list and you were liable for Council Tax for 2023-24. You sent evidence to the assessor as soon as this happened, but it was too late for them to consider it.

What to do: You should send evidence that the property met the requirements for 2023-24 to the assessor, and this can be done online at: [Self-Catering Form – Scottish Assessors](#). Or you should contact the assessor before 6 December 2025 to ask them to consider the evidence that you previously sent.

Scenario 2

You run a self-catering holiday accommodation premises which was entered on the valuation roll for 2023-24 and you were charged non-domestic rates (though you received 100% Small Business Bonus Scheme relief so the net bill is zero). You can't remember if you ever sent any evidence relating to 2023-24 to the assessor or if they wrote to tell you that the property met the requirements to be considered self-catering holiday accommodation and classed non-domestic property.

What to do: You should contact the assessor between 4 November 2025 and 5 December 2025 (inclusive) to check whether they have already considered your case for 2023-24, or not.

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