

SELF-CATERING ACCOMMODATION

QUICK GUIDE FOR FINANCIAL YEAR 2023-24 ADDITIONAL WINDOW FOR EVIDENCE SUBMISSIONS

There is a new window of opportunity to provide evidence of use as self-catering accommodation for the financial year 2023-24. This guide outlines various situations that operators may be in and what they should do in response.

1. I did not provide any evidence to the Assessor for 2023-24.

You can submit your evidence for the 2023-24 financial year to your local Assessor. Information must be provided

between 04 November 2025 and 05 December 2025

You can submit a 2023-24 online self-catering form at

<https://www.saa.gov.uk/non-domestic-valuation/self-catering/>

2. I did provide evidence for 2023-24 but the Assessor has advised it was received too late.

You must [contact your local Assessor](#) and request that they review the evidence they hold.

OR

If you are concerned that the evidence provided previously may not be sufficient you can provide further evidence

between 04 November 2025 and 05 December 2025

If you submit evidence, you do not have to make a request for review.

You can submit a 2023-24 online self-catering form at

<https://www.saa.gov.uk/non-domestic-valuation/self-catering/>

3. I did provide information for 2023-24 but the Assessor has advised it did not meet the requirements of 140 nights available for let and 70 nights let

You can submit additional evidence that demonstrates availability for let and actual letting

between 04 November 2025 and 05 December 2025

You can submit a 2023-24 online self-catering form at

<https://www.saa.gov.uk/non-domestic-valuation/self-catering/>

4. I am unsure if I provided information for 2023-24 and I have had no contact from the local Assessor.

You should submit your 2023-24 evidence

between 04 November 2025 and 05 December 2025

You can submit a 2023-24 online self-catering form at

<https://www.saa.gov.uk/non-domestic-valuation/self-catering/>

5. My self-catering property was made liable for council tax for financial year 2023-24 and I do not agree with that decision.

You can submit additional evidence or evidence for the first time
between 04 November 2025 and 05 December 2025

You can submit a 2023-24 online self-catering form at
<https://www.saa.gov.uk/non-domestic-valuation/self-catering/>

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

Information about what information 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. You **must** provide any further information requested for 2023-24 within 14 days of the request being sent to you.

8. What happens if I miss the deadline and I send evidence for 2023-24 after 05 December 2025?

The Assessor will **not** be able to consider your evidence, and you may become liable for council tax, or remain liable for council tax, for financial year 2023-24.

9. What happens after I send my information to the Assessor?

The Assessor will consider evidence that they already hold, if you request that they do so (see point 2).

If you send information between 04 November 2025 & 06 December 2025:

- the Assessor will consider all information received for 2023-24
- The Assessor may request further information from you to help with their considerations. 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 information after 5 December 2025, the Assessor **cannot** consider that information in respect of 2023-24.