

# Self Catering Accommodation and Annual Review

## Self Catering

- A property which is no-one's sole or main residence
- Must have had 70 nights of actual letting in the financial year being reviewed
- Must be an intention to be let for at least 140 nights for the financial year being reviewed

## Annual Review

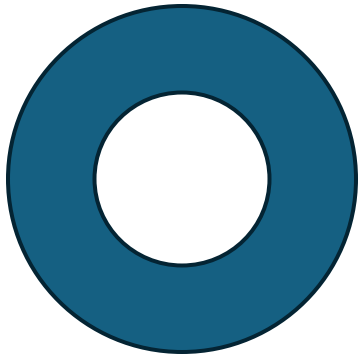
- The Scottish Government introduced the requirement for an annual review in 2023

## Charges

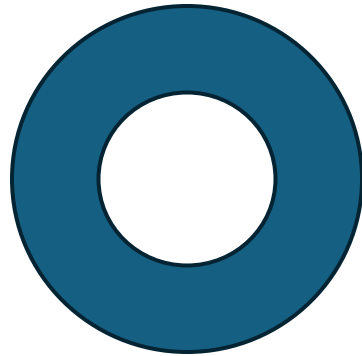
- When self-catering status is in place businesses will be charged Non-Domestic Rates. Small Business Bonus Relief may apply.
- When self-catering status is **NOT** in place businesses will be charged Council Tax. If the status changes as a result of the review, this can result in a backdated Council Tax charge. In some cases, increased charges apply due to the property having no permanent resident (200% charge)

# Self Catering Review Cycle

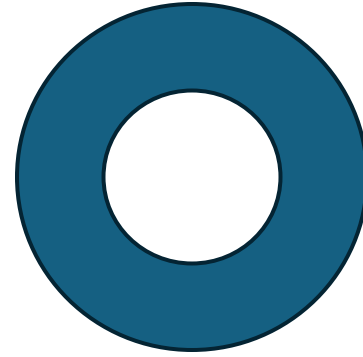
1. Review of activity  
by Assessor



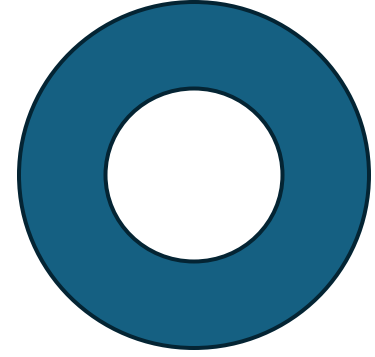
2. Decision made on  
Self-Catering Status



3. Entry Into  
Council Tax List

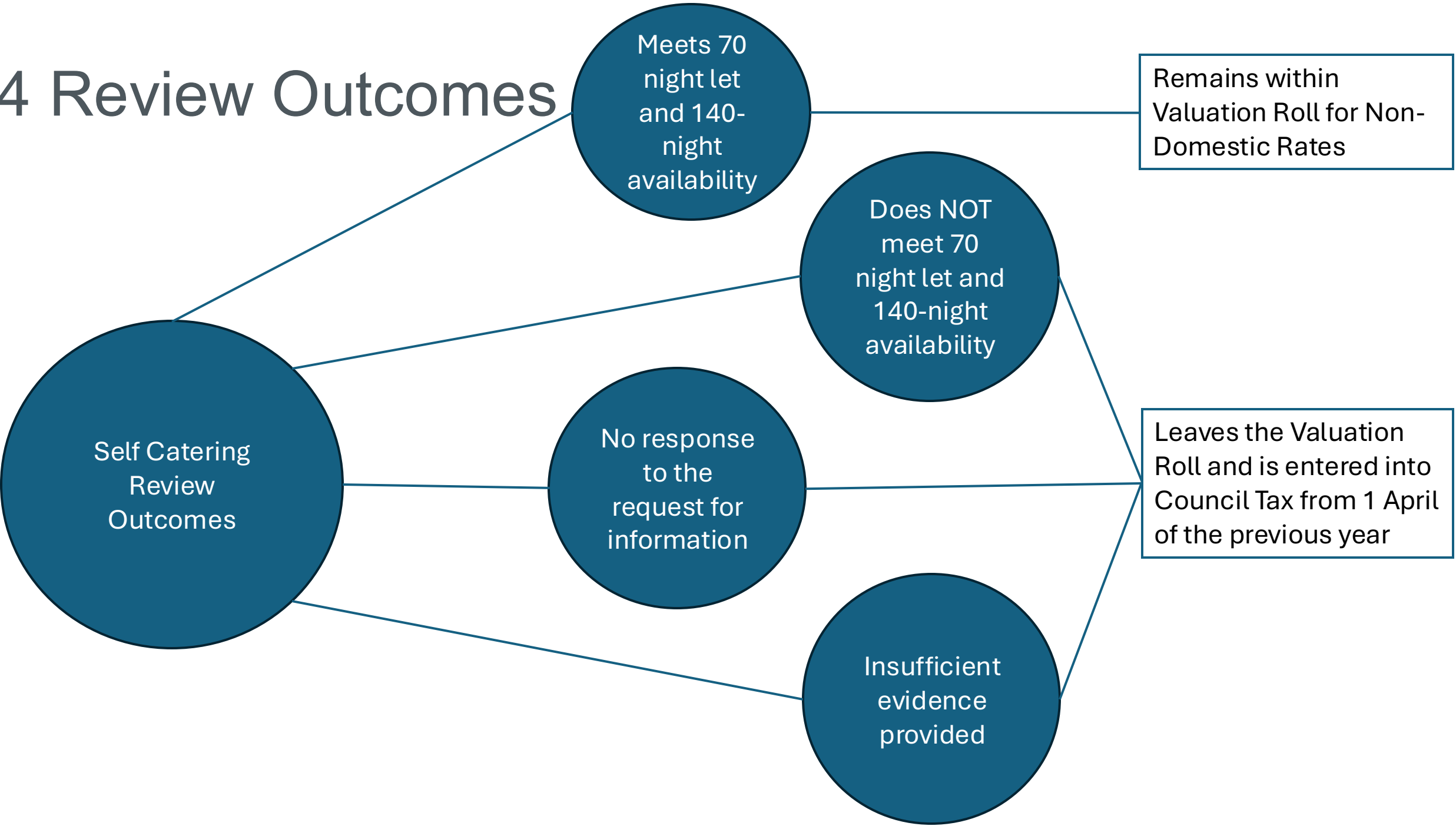


4. Backdated  
Council Tax Bills



1. The Assessor must review, on an annual basis, whether each Self-Catering subject has been let for a minimum of 70 nights and been available for let for more than 140 nights. Businesses have 56 days to respond
2. Based on the information received by the Assessor there are 4 possible outcomes
3. The properties which can no longer be classed as Self-Catering will move out of Non-Domestic Rates and be entered into the Council Tax List and become liable for Council Tax
4. Bills will be issued for both the current year and previous year

# 4 Review Outcomes



Issues	Late Responses	<p>Late receipt of the information by the Assessor cannot change the decision. To request a revision of the decision you must lodge a proposal. More information can be found <a href="#">here</a>.</p> <p><a href="#">Review of self-catering accommodation   Self-catering accommodation   Scottish Borders Council</a></p>
	Don't understand policy/transparency	<p>Scottish Borders Council have updated their website on the expectations for self-catering properties and the review process. More information can be found <a href="#">here</a>. <a href="#">Self-catering accommodation   Scottish Borders Council</a></p>
	Increased/backdated bills	<p>The review looks at the position for the previous year and if changed bills will be issued for both the previous and current financial year. All liability relating to a previous year must be paid within 28 days however you can enter an arrangement to repay this. To do this you must contact Customer Advice and Support. <a href="#">Contact us   Scottish Borders Council</a></p> <p>In some cases the Council may contact you for information to understand whether the property is occupied by a “sole or main resident”. If the property is not occupied or continues to trade as a self-catering property, but the status has been changed by the Assessor, your charges may increase. If this is the case the reasons for this will be communicated to you at the time.</p> <p>Council Tax remains payable whilst any application for a proposal or appeal to the Local Taxation Chamber is ongoing. If Council Tax is paid but the decision to place the property within Council Tax is then changed and this results in an overpayment, the Council will look to refund you.</p>

Contact	<p><b>Assessor</b>  <a href="#">Contact the assessor   Using this form – Scottish Borders Council</a></p> <p>Phone: 01835 825505  Email: <a href="mailto:assessorinfo@scotborders.gov.uk">assessorinfo@scotborders.gov.uk</a></p>	<ul style="list-style-type: none"> <li>• To obtain information on the self catering review process</li> <li>• To clarify whether the evidence you have is sufficient for the purposes of the review</li> <li>• To enquire about the progress of your appeal</li> </ul>
	<p><b>Scottish Borders Council (Customer Services)</b>  <a href="#">Contact us   Using this form – Scottish Borders Council</a></p> <p>Phone: 0300 100 1800  Email: <a href="mailto:customerservices@scotborders.gov.uk">customerservices@scotborders.gov.uk</a></p>	<ul style="list-style-type: none"> <li>• To discuss the repayment of a previous year's balance in instalments.</li> <li>• To discuss the Council's decision to treat your property as a second home for Council Tax purposes.</li> </ul>