

*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## **Return of Self Catering Information for the financial year 2022/23**

In accordance with The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992 (as amended), an entry in the Valuation Roll can only be made if certain requirements were met within the relevant financial year. For the purposes of this communication, the financial year is defined as **1 April 2022 to 31 March 2023**.

The legislative requirements referred to are:

1. The property was not the sole or main residence of any person during the financial year.
2. The property was available for letting on a commercial basis, and with a view to the making of profit, as self-catering accommodation for short periods amounting in the aggregate to 140 nights or more in the financial year (as defined above).
3. The property was in practice so let in the financial year (as defined above) for a total of 70 nights or more of the period of 140 nights described in head (2).

Please note this legislation is independent of any HMRC rules in respect of Furnished Holiday Lets and any local authority licensing requirement.

Should you believe your property satisfies the above requirements, you can apply to the Assessor to have your property added to the Valuation Roll by completing the form below.

**Note 1 - Requirement that the property was available to let as Self-Catering Accommodation for at least 140 nights in the financial year 2022/23.**

The following information should be provided:

- Copies of booking calendars showing available nights.
- Reference to a website/online marketing and/or details of any other type of advertising.

**Note 2 - Requirement to provide evidence that a minimum actual letting of 70 nights was achieved in the 2022/23 financial year.**

The following information should be provided:

- Copies (either electronically or by print) of evidence of actual bookings that have taken place, including dates, and the income received from each booking.
- Where any individual booking is in excess of 28 nights, please provide additional explanation of the reason for this stay.
- A copy of tariff information for low/mid/high seasons.

*If you use an online letting agency (e.g. Airbnb, Sykes, Booking.com) they should be able to provide you with a summary of bookings. This summary should clearly show the periods of each booking.*

If you undertake **self-advertising** (e.g. your own website/social media/word of mouth) and have no other form of evidence showing the income received from each booking, then you should also provide:

- Copies of bank statements (redacting non-relevant transactions) that show payment transactions from customers in relation to these confirmed bookings.

Please note that any non-commercial lettings to family members and friends should not be included in the 70 night actual letting requirement.



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**SELF CATERING HOLIDAY ACCOMMODATION  
ANNUAL DECLARATION FORM – 2022/23**

**Valuation Roll Reference Number:  
Subject Address:**

ADDITIONAL NOTES CAN BE MADE OVERLEAF, OR ON A SEPARATE PAGE AS NECESSARY.  
PLEASE ENSURE TO SIGN AND DATE THE DECLARATION OVERLEAF.

|  |          |
|--|----------|
| <b>The above property WAS NOT the sole or main residence of any person during the financial year 2022/23.</b>  |          |
| <b>The above property was available to let as Self Catering Accommodation for at least 140 nights during the financial year 2022/23.</b>   |          |
| <b>The lettings were on a commercial basis, for short periods, and were with the intention of deriving a net profit.</b>   |          |
| <b>Did these bookings actually result in a net profit for the year 2022/23?</b>  |          |
| <b>The property is marketed for let at the following website(s)/publications:</b>  |          |
| <b>I have provided copies of booking calendars showing the available days the property is marketed for let during the financial year 2022/23.</b>  |          |
| <b>If NO, please state why:</b>  |          |
| <b>I hereby provide the total gross income (excluding VAT) achieved by the property during the financial year 2022/23.</b>   | <b>£</b> |
| <b>I have provided evidence that a minimum of 70 nights actual letting were achieved during the financial year 2022/23, and provided the income received in respect of each booking.</b> |          |
| <b>If NO, please state why:</b>  |          |
| <b>Number of bed spaces in property:<br/>(do not count sofa-beds or similar)</b>   |          |



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ANNUAL DECLARATION FORM – 2022/23**

**Valuation Roll Reference Number:  
Subject Address:**

|  |  |               |  |
|--|--|---------------|--|
| <b>I hereby declare that the information provided overleaf and attached is, to the best of my knowledge and belief, a true return of the evidence required in terms of Section 5A of The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992 (as amended).</b> |  |               |  |
| <b>Signature:</b>  |  |               |  |
| <b>Full Name (in block capitals):</b>  |  |               |  |
| <b>Date:</b>   |  |               |  |
| <b>Address:</b>  |  |               |  |
| <b>E-mail:</b>   |  | <b>Phone:</b> |  |

**Completed forms must be signed, and returned along with supporting evidence  
either by email to [self-catering@dab-vjb.gov.uk](mailto:self-catering@dab-vjb.gov.uk)  
or to one of the addresses on the first page of the form.**

**Data Protection**

The data controller is the Assessor for Dunbartonshire and Argyll & Bute. Any personal data is collected in the performance of a task carried out in the public interest and in the exercise of official authority. All personal data supplied will be used for the purposes of the Valuation Acts and in accordance with data protection legislation. For further detail on how any personal data will be used, shared and disposed of, along with your rights as a data subject, visit [saa.gov.uk/dab-vjb/privacy-notices](http://saa.gov.uk/dab-vjb/privacy-notices)