**Taxation Consultation with the Residents of Sark**

**Responses**

**#809**

**(A) Current Tax System – Score Rating 1 – Strongly Disagree**

No comment.

**(B) Personal Capital Tax – Forfait – Score Rating 5 – Strongly Agree**.

No comment.

**(C) 91st Day Personal Capital Tax – Score Rating 1 - Strongly disagree**

No comment.

**(D) Personal Capital Tax – Score Rating 4 – Agree**

No comment.

**(E) Seasonal Workers – Score Rating 5 – Strongly Agree**

No comment.

**(F) Personal Capital Tax Related to Duration of Residency on Sark – Score Rating 5 – Strongly Agree**

No comment.

**(G) Derelict Houses – Score Rating 1 – Strongly Disagree**

No comment.

**(H) Property Transfer Tax – Score Rating 3 – Neutral**

No comment.

**(I) Bed Tax – Score Rating 1 – Strongly Disagree**

No comment.

**(J) Plate Tax – Score Rating 1 – Strongly Disagree**

No comment.

**(K) Ring Fenced Taxation** **– Score Rating 4 – Agree**

No comment.

**(L) Sark Residency / Tax Residency Approved Scheme – Score Rating 5 – Strongly Agree**

No comment.

Additional Comments:

The form is premature without ensuring Sark conforms with international taxation transparency and rules, prior a public consultation has taken place, without a clear definition of residency law and without introduction of an employment law that protects the most vulnerable. The form lacks relevant questions concerning wealth tax, income tax, inheritance tax and VAT, taxation of directorships and companies. Trust laws must ensure that loopholes are closed that enables tax evocation, tax avoidance and tax dodging. The immoral should not be legitimised on Sark and scrutiny unnecessary to end anybody injustices without a customs post. Sark will remain a tax haven that enables “ghost” residents to exploit it.