**Taxation Consultation with the Residents of Sark**

**Responses**

**#779**

**(A) Current Tax System – Score Rating 2 – Disagree**

Who controls the Tax Assessor?

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

Should there be a higher rate of Forfait for incomes say, circa £100,000?

**(C) 91st Day Personal Capital Tax – No Score Rating**

How could this be policed? Who would know when the 91st day had arrived?

**(D) Personal Capital Tax – Score Rating 5 – Strongly Agree**

No comment.

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

No comment.

**(F) Personal Capital Tax Related to Duration of Residency on Sark – No Score Rating**

See **(C)** above.

**(G) Derelict Houses – Score Rating 5 – Strongly Agree**

No comment.

**(H) Property Transfer Tax – Score Rating 2 – Disagree**

Property should only be held by individuals not companies. The charge was never ratified by Chief Pleas.

**(I) Bed Tax – Score Rating 2 – Disagree**

The advantage of the present system is its simplicity – and avoids too much bureaucracy which would arrive with **(I)** and **(J)**

**(J) Plate Tax – Score Rating 2 – Disagree**

As above.

**(K) Ring Fenced Taxation** **– Score Rating 3 – Neutral**

No comment.

**(L) Sark Residency / Tax Residency Approved Scheme – Score Rating 4 – Agree**

The priority should be to complete ‘the definition of a resident’ ASAP. This could mean that residents are registered as such and avoid tax dodgers actually resident elsewhere.