**Taxation Consultation with the Residents of Sark**

**Responses**

**#507**

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

No comment.

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

No comment.

**(C) 91st Day Personal Capital Tax – Score Rating 5 – Strongly Agree**

No comment.

**(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 – Score Rating 1 – Strongly Disagree**

The proposals in F and L and how they differ are not clear on the consultation form. However it does not seem fair for PCT to increase with decreasing time spent on Sark and such a tax regime may have unintended consequences and impacts. It seems that the justification for this is supposed less economic contribution to the island. However it is possible, or indeed likely, that where the property owner (i.e., the tax payer) spends a small amount of time on Sark at other times the property may be occupied by the owners’ family or friends contributing to the Sark economy. The property owner may also employ trades people (builders etc.) on Sark to much the same extent as longer-term residents. In any case part-time residents are less likely to incur costs for then island for education, medical services etc.

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

No comment.

**(H) Property Transfer Tax – Score Rating 5 – Strongly Agree**

No comment.

**(I) Bed Tax – Score Rating 5 – Strongly Agree**

No comment.

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

Might it be difficult to determine at which point this kicks in? (i.e., how large or expensive the meal is.). Might it be easier to raise the same revenue by a small increase in landing tax for visitors with day return tickets from Guernsey?

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

I don‘t see a need for this. I would personally be willing to pay higher property tax or PCT for increased government expenditure regardless of what it is needed for. Increasing these taxes and/or duty on alcohol, fuel etc., would seem the simplest way of raising more tax revenue.

**(L) Sark Residency / Tax Residency Approved Scheme – No Score Rating**

Don’t understand this proposal. See **(F)** above.