**Taxation Consultation with the Residents of Sark**

**Responses**

**#510**

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

One of the main problems with our current tax system is the amount of loopholes and the lack of enforcement that allows those who should be paying more not to do so and to get away with it.

**(B) Personal Capital Tax – Forfait – Score Rating 4 – Agree**

No comment.

**(C) 91st Day Personal Capital Tax – Score Rating 4 – Agree**

**(D) Personal Capital Tax – Score Rating 2 – Disagree**

No comment.

**(E) Seasonal Workers – Score Rating 4 – Agree**

No comment.

**(F) Personal Capital Tax Related to Duration of Residency on Sark – Score Rating 2 – Disagree**

The idea of taxing more to those residents who spend the minimum days on the island seems unfair as those same people actually cost the island less in terms of utility services. Additionally, without any form of income or business tax, there is no direct financial benefit to the island in incentivising those same residents to stay on the island for longer.

**(G) Derelict Houses – Score Rating 4 – Agree**

No comment.

**(H) Property Transfer Tax – Score Rating 4 – Agree**

No comment.

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

No comment.

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

No comment.

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

No comment.

**(L) Sark Residency / Tax Residency Approved Scheme – Score Rating 2 – Disagree**

As **(F)** above.