



The Government of Sark
TAXATION REVIEW (SPECIAL) COMMITTEE

**TAXATION CONSULTATION WITH
THE RESIDENTS OF SARK**

Dear resident

The Taxation Review (Special) Committee has been tasked 'to review all aspects and categories of the taxation system of Sark' and has looked at a number of topics. The Committee now wishes to consult with the residents of Sark as to their feelings on the range of topics that the Committee has considered. Please rate each of the following on a scale of 1 to 5 by placing a tick in the relevant box.

1 = Strongly Disagree 2 = Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree

On the back page of this consultation paper you have the opportunity to comment on each or all of the topics below. You are also invited to comment on any other aspects of taxation on Sark that you would wish to see the Taxation Review (Special) Committee give due consideration.

(A) CURRENT TAX SYSTEM

Do you believe that the current taxation system on Sark is generally speaking, fair and equitable?

1	2	3	4	5
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(B) PERSONAL CAPITAL TAX - FORFAIT

Do you support the closing of a loophole that allows resident to reduce the Forfait they pay by declaring that part of their dwelling is 'tourist accommodation' or 'office'?

1	2	3	4	5
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(C) 91ST DAY PERSONAL CAPITAL TAX

Do you support the suggestion that newly arrived residents should become liable for their Personal Capital Tax on the 91st day of their stay?

1	2	3	4	5
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(D) PERSONAL CAPITAL TAX

Do you support the suggestion that restricts the number of residents in a dwelling where the Forfait has been paid who may elect to pay the Minimum Tax?

1	2	3	4	5
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(E) SEASONAL WORKERS

Do you support the idea of seasonal workers being required to pay personal tax at a pro rata rate that reflects their time spent on island in any one tax year?

1	2	3	4	5
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(F) PERSONAL CAPITAL TAX RELATED TO DURATION OF RESIDENCY ON SARK

Do you support the suggestion that the greater the portion of the year a person stayed on Sark, the less their Personal Capital Tax would be?

1	2	3	4	5
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(G) DERELICT HOUSES

Do you agree to the introduction of a tax on owners to encourage development of derelict properties?

1	2	3	4	5
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(H) PROPERTY TRANSFER TAX

Do you support the idea of a two-tier Property Transfer Tax, with a lesser amount paid by 'local market' dwellings?

1	2	3	4	5
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(I) BED TAX

Do you support a 'Bed Tax' where a visitor pays a small levy for each night they stay on Sark? This would be more for a hotel, less for a campsite.

1	2	3	4	5
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(J) PLATE TAX

Do you support a seasonal 'Plate Tax', whereby a diner in a licensed restaurant pays a small levy, say £1, for each meal they purchase?

1	2	3	4	5
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(K) RING FENCED TAXATION

Would you be prepared to pay additional taxes if the monies raised were guaranteed to be used for specific areas of expenditure? Perhaps areas such as Education, Affordable Housing, Medical Care?

1	2	3	4	5
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(L) Sark Residency/Tax Residency Approved Scheme

Would you support a government-approved scheme that results in a significantly higher tax rate levied on residents who stay on Sark for the shortest possible duration in any one calendar year?

1	2	3	4	5
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ADDITIONAL THOUGHTS

Please use the box below to let us know of any thoughts you may have on the options presented on pages 1, 2 & 3 along with any other aspects of taxation on Sark that you would wish to see the Taxation Review (Special) Committee take into consideration.

Further copies of this consultation document may be collected from the Committee Office (9.00am to 2.00pm Monday to Friday) or may be downloaded from the Government website, go to the main page and follow the link.

Completed forms may be dropped off at the Committee Office, in the box provided downstairs, or at The Gallery Stores in The Avenue.

The Committee will be delivering a report to the Michaelmas Chief Pleas on the evening of Wednesday 2nd October during which members will expand on the contents of this consultation paper. Members of the public who are unable to attend are invited to listen to the audio recording of the meeting which will be available on the Government website the following day.

**This consultation will close on:
12.00 Midday, Friday, 11th October 2024**