**Taxation Consultation with the Residents of Sark**

**Responses**

**#567**

**(A) Current Tax System – Score Rating 3 – Neutral**

No comment.

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

Already a higher quarter rate tax for tourist accommodation, maybe do a higher rate for office space? I do think the loophole should be closed.

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

No comment.

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

What about children living at home when they turn 18? I think the idea to restrict the number who pay minimum tax is good but this should not include the family’s children when turn 18.

**(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 5 – Strongly Agree**

No comment.

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

Maybe different rate between bought and inherited open market property and tenements. Being asset rich through inheritance does not put money in the bank.

**(I) Bed Tax – Score Rating 4 – Agree**

No comment.

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

No comment.

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

Who would decide what the additional funds raised would be used for?

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

No comment.