**Taxation Consultation with the Residents of Sark**

**Responses**

**#397**

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

No comment.

**(B) Personal Capital Tax – Forfait – Score Rating 3 – Neutral**

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**

No comment.

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

No comment.

**(H) Property Transfer Tax – Score Rating 3 – Neutral**

No comment.

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

A bed tax is adding to an already expensive holiday and may deter people.

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

A plate tax is adding to an already expensive holiday and may deter people

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

No comment.

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

Additional Comments:

.A ‘computer’ tax for those working from home – hotels/restaurants/carriage owners – in fact all businesses pay for licenses, catering permits etc., but those working from home to the outside world do not.

Any taxation system must be cost effective. Any system costing too much to implement defeats the object.