**Taxation Consultation with the Residents of Sark**

**Responses**

**#698**

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

No comment.

**(B) Personal Capital Tax – Forfait – Score Rating 1 – Strongly Disagree**

No Comment.

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

No comment.

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

Residents/Property owners who are on the island for less than 90 days for tax purposes here and elsewhere in the world £10,000 per annum Personal Tax.

**(E) Seasonal Workers – Score Rating 5 – Strongly Agree**

They are already liable to pay tax where that are resident.

**(F) Personal Capital Tax Related to Duration of Residency on Sark – Score Rating 5 – Strongly Agree**

No comment.

**(G) Derelict Houses – Score Rating 3 – Neutral**

No comment.

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

No comment.

**(I) Bed Tax – Score Rating 3 – Neutral**

No comment.

**(J) Plate Tax – Score Rating 3 – Neutral**

No comment.

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

No comment.

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

No comment.

Additional Comment:

**Tractor Licence Tax**

Own 1x tractor = £300 per tractor per annum

Own 2x tractor = £500 per tractor per annum

Own 3 or more = £600 per tractor per annum

**Bike Tax**

Normal bicycle £25 per annum

Electric assisted bicycle £50 per annum