**Taxation Consultation with the Residents of Sark**

**Responses**

**#376**

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

Whatever changes are made should yield a system which is (a) transparent, (b) enforceable and (c) just – I think it’s very important that no aspect of the system looks punitive.

**(B) Personal Capital Tax – Forfait – Score Rating 5 – Strongly Agree**

No comment.

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

No comment.

**(D) Personal Capital Tax – No Score Rating**

No comment.

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

No comment.

**(F) Personal Capital Tax Related to Duration of Residency on Sark – Score Rating 1 – Strongly Disagree**

**(G) Derelict Houses – Score Rating 5 – Strongly Agree**

I think a tax on derelict houses is an excellent idea (the number of such properties is frankly a scandal).

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

No comment.

**(I) Bed Tax – Score Rating 5 – Strongly Agree**

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

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

No comment.

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

I don’t think a punitive tax based on length of stay in any one year seems desirable or fair.