**Taxation Consultation with the Residents of Sark**

**Responses**

**#794**

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

No comment.

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

The tourist quarter rate is much too low, plus should apply only to separate dwellings.

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

Especially if they have a dwelling for longer. Tax should be levied pro rata for everyone so that anyone coming or leaving has this adjusted.

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

Yes, but it probably needs to be more than +1 to account for varying family and household sizes

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

See **(C)** above.

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

This is a truly daft idea – no way to enforce it and would penalise some genuine residents while allowing others who aren’t so genuine to escape.

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

No comment.

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

I also thought the idea of a tax on houses held by companies was a good idea.

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

As a %, not a flat rate. These should be a percentage, but generally a good idea.

**(J) Plate Tax – Score Rating 5 – Strongly Agree**

As a % not a flat rate (10%? 5%?).

**(K) Ring Fenced Taxation** **– Score Rating 5 – Strongly Agree**

No comment.

**(L) Sark Residency / Tax Residency Approved Scheme – Score Rating 1 – Strongly Disagree**

See **(F)** above.