**Taxation Consultation with the Residents of Sark**

**Responses**

**#497**

**(A) Current Tax System – Score Rating 4 – Agree**

Requires adjustments but as a starting point, seemed fair enough.

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

No comment.

**(C) 91st Day Personal Capital Tax – Score Rating 4 – Agree**

I would like to see newly arrived residents pay PCT ASAP but this may be difficult to ‘police’ unless all newly arrived residents register with authorities. This would help also with taxes dogs, vehicles, public works etc.

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

Difficult to enforce? If owner of dwelling pays forfeit, all eligible residents pay at least pay minimum tax, could be extended to youngest earners pay minimum, older earners pay more.

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

Tax for seasonal workers would be paid by employer, deducting from workers’ wages BUT this would have to be passed on to customers of hotels, restaurants, shops leading to higher prices when Sark needs tourist trade.

**(F) Personal Capital Tax Related to Duration of Residency on Sark – Score Rating 2 – Disagree**

Does this happen elsewhere? Once resident has a place tax is paid 365 days. Should happen on Sark!

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

No comment.

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

No comment.

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

Desirable to earn money for the island but like (E), impact on costs and trade and tourists.

**(J) Plate Tax – Score Rating 4 – Strongly Agree**

Desirable to earn money for the island but like (E), impact on costs and trade and tourists.

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

Could this be ‘enforced’ and managed?

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

Difficult to police and enforce.

Additional Comments: I approached this consultation as a ‘start.’ Further discussion and elaboration on questions required, for this complex taxation subject.