**Taxation Consultation with the Residents of Sark**

**Responses**

**#665**

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

No comment.

**(B) Personal Capital Tax – Forfait – Score Rating 4 – Agree**

No comment.

**(C) 91st Day Personal Capital Tax – Score Rating 3 – Neutral**

Potentially complex to administer.

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

Yes, but a spouse/partner should always be able to pay the minimum.

**(E) Seasonal Workers – Score Rating 3 – Neutral**

Hard to draft – someone on the island part of the time could claim to fit this category

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

This proposal would be highly counter-productive – reduce number of tax payers and discourage new residents.

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

No comment.

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

PTT should be tiered, but not on open/local business. Local housing is already cheaper.

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

No comment.

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

No comment.

**(K) Ring Fenced Taxation** **– Score Rating 2 – Disagree**

Would make budget-selling inflexible. Not a magic bullet. Shouldn’t be over-ambitious about what can be provided.

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

Great idea, way to widen tax base.