**Taxation Consultation with the Residents of Sark**

**Responses**

**#561**

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

Any changes need to ensure fair and reasonable and that it will benefit Sark in the long term.

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

No comment.

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

No comment.

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

Now minimum tax is linked to RPI, in order to recoup lost years, where no increase maybe increase ‘X’ amount plus RPI for ‘X’ years to bring in line.

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

No comment.

**(F) Personal Capital Tax Related to Duration of Residency on Sark – Score Rating 3 – Neutral**

No comment.

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

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

No comment.

**(I) Bed Tax – Score Rating 1 – Strongly Disagree**

No comment.

**(J) Plate Tax – Score Rating 1 – Strongly Disagree**

No comment.

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

No comment.

**(L) Sark Residency / Tax Residency Approved Scheme – Score Rating 4 – Agree**

No comment.

Additional Comments:

Not sure that some of these would just cause Sark a lot more admin and may not cover the additional costs to recover them. This should be avoided at all costs.