

Current consultations

This list, published monthly with the first edition of *Tax Matters Digest* for the month, is intended to give an overview of tax-related consultation currently open for comment. If you have any questions on any of these consultations, or points you would like us to raise on your behalf, please get in touch with your usual contact at KPMG in the UK or with the person listed below.

Consultation	Issued by	Closing date	KPMG contact
Discussion draft - Attribution of profits to permanent establishments	OECD	5 September 2016	Debbie Green deborah.green@kpmg.co.uk Robin Saunders robin.saunders@kpmg.co.uk
Discussion draft - Revised guidance on profit splits	OECD	5 September 2016	Debbie Green deborah.green@kpmg.co.uk
Draft legislation: Innovative Finance Individual Savings Account and debt based crowdfunding	HMRC	5 September 2016	Gavin Shaw gavin.shaw@kpmg.co.uk
Discussion draft - Approaches to address BEPS involving interest in the banking and insurance sectors	OECD	8 September 2016	Paul Freeman paul.freeman@kpmg.co.uk Robin Walduck robin.walduck@kpmg.co.uk
21st Century Trusteeship and Governance	Pensions Regulator	9 September 2015	Simon Mayho simon.mayho@kpmg.co.uk Andrew Scrimshaw andrew.scrimshaw@kpmg.co.uk
Proposals for Gambling Commission Fees from April 2017	Department for Culture, Media & Sport and Gambling Commission	9 September 2016	Mike Camburn mike.camburn@kpmg.co.uk
Sole Enterprise Protected Assets discussion document	The Office of Tax Simplification	12 September 2016	Seamus Murphy seamus.murphy@kpmg.co.uk
Lookthrough discussion document	The Office of Tax Simplification	12 September 2016	Seamus Murphy seamus.murphy@kpmg.co.uk

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Discussion draft - branch mismatch structures under Action 2 of the BEPS Action Plan	OECD	19 September 2016	Kashif Javed kashif.javed@kpmg.co.uk John Addison john.addison@kpmg.co.uk
Reduced VAT rates for electronically supplied publications	European Commission	19 September 2016	Mike Camburn mike.camburn@kpmg.co.uk Laura Gowland laura.gowland@kpmg.co.uk
Public consultation - Cross-border distribution of investment funds across the EU	European Commission	2 October 2016	Nathan Hall nathan.hall@kpmg.co.uk Paul Bradbury paul.bradbury@kpmg.co.uk
Draft legislation: the Income Tax (Pay As You Earn) (Amendment No. X) Regulations 2016	HMRC	3 October 2016	Seamus Murphy seamus.murphy@kpmg.co.uk
Authorised contractual schemes: reducing tax complexity for investors	HMRC	3 October 2016	Gordon Gray gordon.gray@kpmg.co.uk Philip Sullivan philip.sullivan@kpmg.co.uk
Personal portfolio bonds – reviewing the property categories	HMRC	3 October 2016	Carol Newman carol.newman@kpmg.co.uk Louise McCarroll louise.mccarroll@kpmg.co.uk
Alignment of dates for 'making good' on benefits-in-kind	HMRC	4 October 2016	Seamus Murphy seamus.murphy@kpmg.co.uk
Tackling Disguised Remuneration: technical consultation	HMRC	5 October 2016	Seamus Murphy seamus.murphy@kpmg.co.uk
Simplification of the tax and National Insurance treatment of termination payments - consultation on draft legislation	HMRC	5 October 2016	Seamus Murphy seamus.murphy@kpmg.co.uk
Gift Aid and intermediaries: technical consultation	HMRC	5 October 2016	Ian Short ian.short@kpmg.co.uk Kathryn Mallett kathryn.mallett@kpmg.co.uk

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Stamp duty land tax: changes to the filing and payment process	HMRC	7 October 2016	Sean Randall sean.randall@kpmg.co.uk
Strengthening tax avoidance sanctions and deterrents: discussion document	HMRC	12 October 2016	Sharon Baynham sharon.baynham@kpmg.co.uk
Soft Drinks Industry Levy	HMRC and HM Treasury	13 October 2016	Paul Rowe paul.rowe@kpmg.co.uk
Tax treatment of freeplays in Remote Gaming Duty	HMRC	17 October 2016	Bob Jones bob.jones@kpmg.co.uk
Simplifying the PAYE Settlement Agreement (PSA) process	HMRC	18 October 2016	Seamus Murphy seamus.murphy@kpmg.co.uk
Aggregates Levy - whether to exempt aggregate extracted when laying underground utility pipes	HMRC	18 October 2016	Barbara Bell barbara.bell@kpmg.co.uk
Tackling offshore tax evasion: a requirement to correct	HMRC	19 October 2016	Derek Scott derek.h.scott@kpmg.co.uk Jim Keys jim.keys@kpmg.co.uk
Salary sacrifice for the provision of benefits-in-kind	HMRC	19 October 2016	Seamus Murphy seamus.murphy@kpmg.co.uk
Company car tax for ultra-low emission cars	HM Treasury	20 October 2016	Seamus Murphy seamus.murphy@kpmg.co.uk
Reforms to the taxation of non-domiciles: further consultation	HM Treasury	21 October 2016	Mike Walker mike.walker@kpmg.co.uk Rob Luty

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			rob.luty@kpmg.co.uk
Tackling the hidden economy: extension of data-gathering powers to money service businesses	HMRC	21 October 2016	Tom Aston tom.aston@kpmg.co.uk Paul Freeman paul.freeman@kpmg.co.uk
Tackling the hidden economy: sanctions	HMRC	21 October 2016	Kayleigh Havard kayleigh.havard@kpmg.co.uk
Tackling the hidden economy: conditionality	HMRC	21 October 2016	Kayleigh Havard kayleigh.havard@kpmg.co.uk
Introducing a Pensions Advice Allowance	HM Treasury	26 October 2016	Simon Mayho simon.mayho@kpmg.co.uk Andrew Scrimshaw andrew.scrimshaw@kpmg.co.uk
Lease accounting changes	HMRC	30 October 2016	Michael Everett michael.everett@kpmg.co.uk
Partnership taxation: proposals to clarify tax treatment	HMRC	1 November 2016	Paul Harden paul.harden@kpmg.co.uk Jane Crotty jane.crotty@kpmg.co.uk
Making Tax Digital: Bringing business tax into the digital age	HMRC	7 November 2016	Seamus Murphy seamus.murphy@kpmg.co.uk
Making Tax Digital: Business Income Tax - Simplifying tax for unincorporated businesses	HMRC	7 November 2016	Seamus Murphy seamus.murphy@kpmg.co.uk

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<u>Making Tax Digital: Business Income Tax - Simplified cash basis for unincorporated property businesses</u>	HMRC	7 November 2016	Seamus Murphy <u>seamus.murphy@kpmg.co.uk</u>
<u>Making Tax Digital: Voluntary pay as you go</u>	HMRC	7 November 2016	Seamus Murphy <u>seamus.murphy@kpmg.co.uk</u>
<u>Making Tax Digital: Transforming the tax system through the better use of information</u>	HMRC	7 November 2016	Seamus Murphy <u>seamus.murphy@kpmg.co.uk</u>
<u>Making Tax Digital: Tax administration</u>	HMRC	7 November 2016	Seamus Murphy <u>seamus.murphy@kpmg.co.uk</u>
<u>Land transaction tax: Higher rates for purchases of additional residential properties</u>	Welsh Government	No closing date	Sean Randall <u>sean.randall@kpmg.co.uk</u> Ginny Offord <u>ginny.offord@kpmg.co.uk</u>