

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

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

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

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

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