

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
Draft legislation: the Corporate Interest Restriction (Consequential Amendments) Regulations 2017	HMRC	18 April 2017	Nathan Hall nathan.hall@kpmg.co.uk Colin French colin.french@kpmg.co.uk
Draft legislation: the Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2017	HMRC	21 April 2017	Sarah Anthony sarah.anthony@kpmg.co.uk
Simplifying the administration of Alcohol Duty	HMRC	26 April 2017	Bob Jones bob.jones@kpmg.co.uk
Landfill Tax: Extending the scope to illegal disposals	HMRC	5 May 2017	Barbara Bell barbara.bell@kpmg.co.uk
Sanctions to tackle tobacco duty evasion and other excise duty evasion	HMRC	10 May 2017	Bob Jones bob.jones@kpmg.co.uk
Defined benefit pension schemes: security and sustainability	DWP	14 May 2017	David Fairs david.fairs@kpmg.co.uk Stewart Hastie stewart.hastie@kpmg.co.uk
Draft legislation: the Corporate Interest Restriction (Financial Statements: Group Mismatches) Regulations 2017	HMRC	26 May 2017	Rob Norris rob.norris@kpmg.co.uk Mark Eaton mark.c.eaton@kpmg.co.uk
Call for evidence: Stamp Duty on paper transactions	OTS	31 May 2017	Sean Randall sean.randall@kpmg.co.uk

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Non-resident companies chargeable to income tax and non-resident capital gains tax	HMRC	9 June 2017	Simon Burbridge simon.burbridge@kpmg.co.uk Peter Beckett peter.beckett@kpmg.co.uk
VAT fraud in labour provision in construction sector	HMRC	9 June 2017	Stephen Powell stephen.powell@kpmg.co.uk
Making Tax Digital: sanctions for late submission and late payment	HMRC	11 June 2017	Seamus Murphy seamus.murphy@kpmg.co.uk Stephen Whitehead stephen.whitehead@kpmg.co.uk
Withholding tax exemption for debt traded on a Multilateral Trading Facility	HMRC	12 June 2017	Rob Norris rob.norris@kpmg.co.uk Mark Eaton mark.c.eaton@kpmg.co.uk
Alcohol structures	HMRC	12 June 2017	Bob Jones bob.jones@kpmg.co.uk
Tax treatment of heated tobacco products	HMRC	12 June 2017	Bob Jones bob.jones@kpmg.co.uk
Call for evidence - Taxation of employee expenses	HM Treasury	12 June 2017	Seamus Murphy seamus.murphy@kpmg.co.uk Patrick Martin patrick.martin@kpmg.co.uk
Draft legislation: disclosure of Indirect Tax avoidance schemes for all indirect taxes	HMRC	22 June 2017	Gary Harley gary.harley@kpmg.co.uk
Draft legislation: Landfill Tax - taxable disposal	HMRC	22 June 2017	Barbara Bell barbara.bell@kpmg.co.uk
Tax issues for late-life oil and gas assets	HMRC	30 June 2017	Claire Angell claire.angell@kpmg.co.uk

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Red diesel call for evidence	HMRC	30 June 2017	Bob Jones bob.jones@kpmg.co.uk
VAT: Tackling fraud on goods sold online - update on split payment	HMRC	30 June 2017	Gary Harley gary.harley@kpmg.co.uk
Corporate Interest Restriction draft guidance	HMRC	31 July 2017	Rob Norris rob.norris@kpmg.co.uk Mark Eaton mark.c.eaton@kpmg.co.uk