

## 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="#">Extra-statutory concessions (ESCs) - technical consultation on draft legislation</a>	HMRC	9 November 2017	Elizabeth Fothergill <a href="mailto:elizabeth.fothergill@kpmg.co.uk">elizabeth.fothergill@kpmg.co.uk</a>
<a href="#">Making Tax Digital reforms affecting businesses</a>	HMRC	10 November 2017	Chris Davidson <a href="mailto:chris.davidson@kpmg.co.uk">chris.davidson@kpmg.co.uk</a>
<a href="#">Draft legislation: The Corporation Tax (Simplified Arrangements for Group Relief) (Amendment) Regulations 2017</a>	HMRC	13 November 2017	Iain Kerr <a href="mailto:iain.kerr@kpmg.co.uk">iain.kerr@kpmg.co.uk</a>
<a href="#">Depreciation and Capital Allowances review call for evidence</a>	OTS	30 November 2017	Harinder Soor <a href="mailto:harinder.soor@kpmg.co.uk">harinder.soor@kpmg.co.uk</a>
<a href="#">Bulk transfers of defined contribution pensions without member consent: draft regulations</a>	DWP	30 November 2017	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="#">Consultation on the Business Risk Review</a>	HMRC	6 December 2017	Chris Davidson <a href="mailto:chris.davidson@kpmg.co.uk">chris.davidson@kpmg.co.uk</a> Kevin Elliott <a href="mailto:kevin.elliott@kpmg.co.uk">kevin.elliott@kpmg.co.uk</a>
<a href="#">Occupational pensions: improving disclosure of costs, charges and investments</a>	DWP	6 December 2017	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="#">Draft legislation: Soft Drinks Industry Levy</a>	HMRC	8 December 2017	Bob Jones <a href="mailto:bob.jones@kpmg.co.uk">bob.jones@kpmg.co.uk</a>

Consultation	Issued by	Closing date	KPMG contact
<a href="#">Draft legislation: the Fulfilment Businesses (Approval Scheme) Regulations 2018</a>	HMRC	15 December 2017	Mike Camburn <a href="mailto:mike.camburn@kpmg.co.uk">mike.camburn@kpmg.co.uk</a>
<a href="#">Fair taxation of the digital economy</a>	European Commission	3 January 2018	Melissa Geiger <a href="mailto:melissa.geiger@kpmg.co.uk">melissa.geiger@kpmg.co.uk</a>