



HM Revenue & Customs

Annex B: Consultations

Tax consultations, calls for evidence and other consultative documents announced at Budget 2018

This table lists the tax consultations announced at Budget 2018.

For an update on the consultations announced at Autumn Budget 2017, see the [tax policy consultations tracker](#)

Title	Paragraph number	Start date
Consultation on the taxation of trusts	2.3	
Child Trust Fund: announcing consultation on maturity	2.10	2019
Corporate capital loss restriction	2.16	29 October 2018
Insurance contracts: response to new accounting standards	2.18	
Plastics tax	2.30	
Stamp Duty Land Tax for non-residents	2.45	January 2019