



HM Revenue
& Customs



HM Treasury

Annex B: Consultations

This table lists the tax consultations announced at Budget 2020.

For an update on previously announced consultations, see the [tax policy consultation tracker](#).

Consultation Title	Paragraph number
Consultation: Plastic Packaging Tax	1.21
Consultation on Carbon Emissions Tax operation	1.28
National Insurance holiday for employers of veterans	2.13
Consultation on R&D tax credit qualifying costs	2.16
Consultation on the corporation tax rules that apply to hybrid mismatch arrangements	2.18
Consultation on the tax impact of the withdrawal of the London Interbank Offered Rate (LIBOR)	2.19
Red diesel: entitlement	2.32
Call for evidence on VED	2.33
Consultation: duty-free and tax-free goods carried by passengers	2.30
Consultation: Tax treatment of asset holding companies in alternative fund structures	2.20
Tackling Construction Industry Scheme (CIS) abuse	2.49
Consultation: Penalties to tackle tobacco tax evasion	2.53
Consultation: Large business consultation	2.55
Consultation: Insurance Premium Tax	2.56