

- In June 2014, HMRC announced that they expected to be in a position to test some Agent Online Self-Serve (AOSS) services, such as secure digital agent registration by the end of 2014 with a view to expanding the service during 2015. Also available will be an online PAYE service to enable PAYE customers to tell HMRC online about changes affecting their tax code. Initially, the service will be limited to car and car fuel benefits with additional functionality enabling reporting of other changes affecting tax codes to follow. This new service will be released from September 2014 as a pilot and available to agents via the AOSS service.
- In June 2014, HMRC updated the Business Profits Toolkit for 2013–14 and the Capital v Revenue Expenditure Toolkit for 2013–14.
- In June 2014, HMRC updated the Capital Allowances for Plant and Machinery Toolkit for 2013–14.
- In May 2014, HMRC updated the Income Tax Losses Toolkit for 2013–14 and the Private and Personal Expenditure Toolkit for 2013–14.
- In May 2014, HMRC published its fifth list of deliberate defaulters (see 12000).
- In May 2014, HMRC updated the Company Losses Toolkit for 2013–14, the Property Rental Toolkit for 2013–14 and the Directors' Loan Accounts Toolkit for 2013–14.
- In April 2014, HMRC updated the Trusts and Estates Toolkit for 2013–14, the Chargeable Gains for Companies Toolkit for 2013–14, the Capital Gains Tax for Land and Buildings Toolkit for 2013–14, the Capital Gains Tax for Shares Toolkit for 2013–14 and the Capital Gains Tax for Trusts Estates Supplementary Toolkit for 2013–14.
- In April 2014, HMRC announced the second incomes campaign disclosure opportunity for individuals in employment with an additional untaxed source of income to make a voluntary disclosure of all income, gains tax and duties not previously disclosed in exchange for reduced penalties of zero per cent, ten per cent or 20 per cent depending on circumstances.
- From 1 April 2014, HMRC took over anti-money laundering supervision of estate agency businesses from the Office of Fair Trading.
- In April 2014, HMRC published their basic PAYE tools for 2014–15.
- In April 2014, HMRC updated two toolkits: the Expenses and Benefits from Employment Toolkit and the National Insurance Contributions and Statutory Payments Toolkit; both with effect for 2013–14 employers' end of year forms and record keeping for 2014–15.
- In February 2014, HMRC announced the launch of a new service to customers who need extra help with their tax and benefits from May 2014, a consequence of which will be the closure of HMRC's network of enquiry centres by 30 June 2014.
- In February 2014, HMRC announced a staggered start to the introduction of Real Time Information Penalties for late filing, late payment and in-year interest for the tax year 2014–15 which were due to start from 6 April 2014. In-year, interest will start from April 2014 with in-year late filing penalties from October 2014 and in-year late payment penalties from April 2015.
- In January 2014, HMRC published their updated Disclosure of Tax Avoidance Schemes guidance, effective from 4 November 2013 (see 12424).

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