

- *Finance Act 2015* extends the accelerated payment notices regime to include amounts otherwise available for surrender as group relief from 26 March 2015 (see 12423).
- *Finance Act 2015* extends existing rules relating to promoters of tax avoidance schemes from 26 March 2015 (see 12424).
- On 22 July 2015, HMRC published a consultation 'Strengthening Sanctions for Tax Avoidance – A Consultation on Detailed Proposals' for comment by 14 October 2015 (see 12424A).
- In February 2015, HMRC updated their guidance to Money Laundering Regulations to include the new fee structure and charges from 1 April 2015 (see 12425ff.).
- In December 2014, HMRC published two sets of detailed guidance about the complaints process: 'How to complain to HMRC about the service you've received, and how your complaint will be dealt with.' and 'How to complain about serious misconduct by HMRC staff and how your complaint will be dealt with.' (see 12440).
- Scottish Tribunals constituted on 1 April 2015. In 2014, the *Tribunals (Scotland) Act 2014* and the *Revenue Scotland and Tax Powers Act 2014* created the Scottish Tribunals to hear appeals and exercise other functions in relation to devolved taxes (see 12600).
- Summer Budget 2015 announcement regarding the Government's intention to respond to the consultation regarding early closure of aspects of enquiries (see 12750).

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