

## I would really rather HMRC did not seize tax

Published: January 12, 2026, 11:40 pm

---

HMRC [issued the following press](#) release in the last few minutes:

The release relates to sums collected using the new Accelerated Payments procedure that requires those using identified tax avoidance schemes to make payment of disputed tax whilst the legality of the arrangement they have used is still being determined.

I have some sympathy with the AP scheme: I would have been happier if a general anti-avoidance principle to tackle such schemes more effectively had been put in place years ago when I was suggesting one.

What I am quite unhappy about is the implication that HMRC think they have 'seized' this money. 'Seizing' has no part in taxation by any party. Tax should not be withheld in such fashion, but nor should it be demanded in such a way. Tax should be due.

If this money has been seized this is going to end in mighty embarrassment to HMRC as refunds are made.

If it has been properly paid, say so.

Language matters, a lot.