



Dan Neidle

20 February 2024

@taxpolicy.org.uk

Post Office
100 Wood Street
London EC2V 9ER

Your Ref:

Classification:
Public

Dear Dan Neidle,

Freedom of Information Request – FOI2023/

We are writing in response to your email received by Post Office Limited (“**Post Office**”) on 27 December, which has been dealt with under the terms of the Freedom of Information Act 2000 (“**FOIA**”). We apologise for the delay in responding.

In your email you have requested the information shown verbatim in bold below:

“In June 2023, the Government announced that the Post Office would be making “top-up” payments to compensate victims of the Post Office scandal for paying an excessive amount of tax on the compensation they received from the Post Office,

The Post Office recently disclosed that it only started making the “top-up” payments in October 2023, and most of the affected postmasters would receive their payments too late for them to meet the 31 January 2024 self assessment filing deadline, The payments would be complete by March 2024.

Please provide the date at which the Post Office informed HMRC of these dates, and in particular the date when the Post Office informed HMRC that a material number of postmasters would be receiving payments too late for the self assessment filing deadline.

Please also provide a figure for the average number of Post Office staff/contractors (FTEs) working on calculating top-up payments from 13 June 2023 to the present date.”

We can confirm that Post Office does hold some information within the scope of your request, and this is provided below.

Post Office has interpreted this as two questions. With regards to ‘Please provide the date at which the Post Office informed HMRC of these dates’, as you point out, it was in June 2023 that the Government announced that Post Office would make “top-up payments”. Post Office did not inform HMRC of this. With regards to Post Office starting to make the “top-up” payments in October 2023, Post Office did not inform HMRC in October 2023 that it had started to make tax “top-up” payments to former or current Postmasters that are part of the Horizon Shortfall Scheme.

Post Office did not have contact with HMRC regarding how many individual Postmasters may or may not have received payments that do not meet the self-assessment filing deadline. Rather, letters with details about individual tax top-up payments were sent to Postmasters in the Scheme who have received compensation. Letters for Postmasters who received compensation before April 2023 were prioritised. These letters contained information about how to fill in a self-assessment form and details of support available to complete it. Matters concerning an individual’s tax are between that individual and HMRC.

Since receiving your request, on 16 January 2024, HMRC informed Post Office that they had set up a team to deal with tax top-up payments for Postmasters, saying: “Postmasters in the Horizon Shortfall Scheme (HSS) who do not receive their top-up payment in good time to file their Self Assessment tax return before 31 January 2024 will not have to pay any late filing or late payment penalty or interest.” This information is available to the public at:

<https://www.gov.uk/government/publications/get-help-with-self-assessment-filing-if-youre-a-sub-postmaster/horizon-shortfall-scheme-claimants-and-the-31-january-2024-self-assessment-filing-deadline>

We confirm that Post Office does hold the information on the fulltime equivalent (“FTE”) number of staff working on the Tax Top-Up project (which has been ongoing since it went live in late October 2023), but we have decided that the information should be withheld under sections 40(2) and 40(3A) of the FOIA as the information

constitutes personal data relating to other persons. These sections exempt personal information from disclosure if that information relates to someone other than the applicant, and if disclosure of that information would breach any of the data protection principles in Article 5(1) of the UK General Data Protection Regulation (GDPR).

We consider that disclosure of this information is likely to breach the first data protection principle, which provides that personal data must be processed lawfully, fairly, and in a transparent manner. Disclosure of the fulltime equivalent number of the individuals calculating tax top-up payments would not constitute 'fair' processing of their personal data because the number is less than 10 and disclosure of the actual number could lead to an identification of the individuals involved. They would not reasonably expect their role and number to be disclosed in relation to this request for information.

If you are dissatisfied with the handling of this response, you do have a right to request an internal review. You can do this by writing to the address above within 40 working days of receipt of this response stating your reasons for your internal review request or alternatively, by emailing information.rights@postoffice.co.uk.

If, having requested an internal review by Post Office, you are still not satisfied with our response you also have a right of appeal to the Information Commissioner at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire SK9 5AF

Telephone: 0303 123 1113
www.ico.org.uk/foicomplaints

Yours sincerely,

Information Rights Team
information.rights@postoffice.co.uk
<https://corporate.postoffice.co.uk/en/governance/access-to-information/access-to-information/>

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