

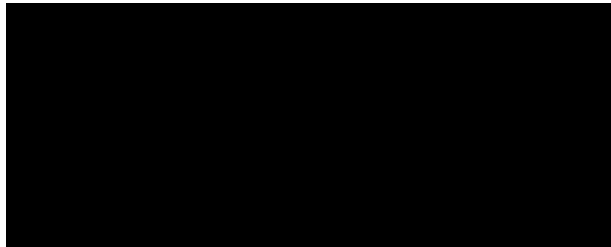
From: [REDACTED] on behalf of [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
To: [REDACTED]
Subject: FW: Dan Neidle Twitter thread on HSS tax top-ups
Date: 20 December 2023 14:25:20

FYI – Dan Neidle tweets and blog. We knew he would do this and be unbalanced about it so it's not unexpected. Will let you know if it gets picked up more widely in case NR needs to be aware.

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 20 December 2023 13:34
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Cc: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: Dan Neidle Twitter thread on HSS tax top-ups

[Dan Neidle on X: "A Christmas #PostOfficeScandal. When the Post Office finally paid compensation to its victims, it landed them with a tax bill. It promised to cover this - but failed. 1,100 postmasters will have a £10k tax bill on 31 Jan with no help at all. Important: <https://t.co/PCYS0pmnAo>" / X \(twitter.com\)](#)

For awareness.



From: [REDACTED] on behalf of [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
To: [REDACTED]
Subject: RE: PO accounts
Date: 20 December 2023 14:28:59

Lines on tax top-ups (which I have just given to DBT also) are:

We're working to get letters to Postmasters as quickly as possible

2165 Postmasters have received compensation payments from the HSS and to date, 831 tax top-up payment letters, with individual calculations, have been sent. We expect all Postmasters to have received their letters by the end of March 2024.

A number of Postmasters will therefore unfortunately not receive a letter/ payment before the 2022/23 tax year self-assessment deadline at the end of January, although most Postmasters will have had basic rate tax deducted at source.

Postmasters whose compensation payments were received after 6 April 2023 will not of course be due to pay tax under self-assessment until 31 Jan 2025.

Postmasters can claim up to £250 + VAT for help in filing their tax return.

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 20 December 2023 14:24
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: RE: PO accounts

Cool. Could you share. TB Cardew itchy.... With all the NR emails flying around – so be good to share the lines with them so when it comes up tomorrow, at least we can say we have reactive lines and they have been shared with Cardew.

FANKS

■

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 20 December 2023 14:23
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: RE: PO accounts

And yes I have some lines

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 20 December 2023 14:21
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: RE: PO accounts

Yeah – did he get from FOI responses from us?
Do we have a line if asked?

■

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>

Sent: 20 December 2023 14:20

To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>

Subject: RE: PO accounts

OK fab, thanks. I know we have lines on it.

I saw Neidle has gone for PO again. As predicted. I see no point in engaging.

From: [REDACTED] on behalf of [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
To: [REDACTED]
Subject: Fwd: Dan Neidle Twitter thread on HSS tax top-ups
Date: 20 December 2023 16:45:51
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)

FYI in case it crops up.

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: Wednesday, December 20, 2023 4:33 pm
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; [REDACTED]
[REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: RE: Dan Neidle Twitter thread on HSS tax top-ups

Hi – agree entirely, was going to say something similar and was just speaking to [REDACTED] to say whilst [REDACTED] will agree with Nick – not sure what else we can say as it's not within our control, Dan Neidle was always going to focus on the negative – as opposed to recognising that we agreed to do the tax tops up, and cover the cost of a tax return.

Thanks

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 20 December 2023 16:28
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; [REDACTED]
[REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: RE: Dan Neidle Twitter thread on HSS tax top-ups

Not sure whether anything was followed up on this but I'm not quite sure what one says to Nick that hasn't already been said ? Dan Neidle is making a point in the most sensationalist way possible which is annoying but not within our control. [REDACTED] is doing all that [REDACTED] possibly can to contain it. We're speaking to him at 1700 anyway, so doubtless it'll come up. Will let you know.

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 20 December 2023 15:51
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Cc: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: FW: Dan Neidle Twitter thread on HSS tax top-ups

Feels like [REDACTED] needs to go back to Nick on this? What do you think ? [REDACTED]

From: Nick Read [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 20 December 2023 15:45
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Cc: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; [REDACTED]

[REDACTED]@postoffice.co.uk>; [REDACTED]@postoffice.co.uk>; Post Office Ltd <PostOfficeLtd@tbcardew.com>

Subject: RE: Dan Neidle Twitter thread on HSS tax top-ups

Hmm....not a helpful thread.

Nick Read

Group CEO

EA: [REDACTED]@postoffice.co.uk

100 Wood Street
London EC2V 7AN

postoffice.co.uk



From: [REDACTED]@postoffice.co.uk>

Sent: 20 December 2023 15:02

To: Nick Read [REDACTED]@postoffice.co.uk>

Cc: [REDACTED]@postoffice.co.uk>; [REDACTED]

[REDACTED]@postoffice.co.uk>; [REDACTED]@postoffice.co.uk>; Post Office Ltd <PostOfficeLtd@tbcardew.com>

Subject: Dan Neidle Twitter thread on HSS tax top-ups

Importance: High



Nick, Dan Neidle has posted a lengthy Twitter thread on HSS tax top-ups (pasted below).

So far, this is confined to Twitter, though Neidle will likely be trying to secure a comment piece in The Times off the back of this.


Our reactive lines are below. They have been shared with DBaT. The [REDACTED] has been in contact off the back of Neidle's Tweets. [REDACTED] is trying as hard as possible to persuade [REDACTED] this is a non-story and some of the points made by Neidle are sensationalist. We will update on how this goes. [REDACTED]


- We're working to get letters to Postmasters as quickly as possible
- 2165 Postmasters have received compensation payments from the HSS and to date, 831 tax top-up payment letters, with individual calculations, have been sent. We expect all Postmasters to have received their letters by the end of March 2024.
- A number of Postmasters will therefore unfortunately not receive a letter/ payment before the 2022/23 tax year self-assessment deadline at the end of January, although most Postmasters will have had basic rate tax deducted at source.
- Postmasters whose compensation payments were received after 6 April 2023 will not of course be due to pay tax under self-assessment until 31 Jan 2025.
- Postmasters can claim up to £250 + VAT for help in filing their tax return.

[Dan Neidle on X: "A Christmas #PostOfficeScandal. When the Post Office finally paid compensation to its victims, it landed them with a tax bill. It promised to cover this - but failed. 1,100 postmasters will have a £10k tax bill on 31 Jan with no help at all. Important : https://t.co/PCYS0pmnAo" / X \(twitter.com\)](https://t.co/PCYS0pmnAo)

**Dan Neidle**  @DanNeidle



A Christmas [#PostOfficeScandal](#). When the Post Office finally paid compensation to its victims, it landed them with a tax bill. It promised to cover this - but failed. 1,100 postmasters will have a £10k tax bill on 31 Jan with no help at all.

Important :

**Dan Neidle**  @DanNeidle · 1h



Because the Post Office is incompetent, the way it paid compensation to 2,000 postmasters (under the "HSS" scheme) left them with a big tax bill.

Almost half the compensation they'd receive would disappear in tax.

**Dan Neidle**  @DanNeidle · 1h

The problem was that if you pay compensation for many years of lost earnings in one go, you push people into a high tax bracket. They pay much more tax than they would have done if they'd earned the money normally.



1 9 78 2.4K

**Dan Neidle**  @DanNeidle · 1h

The Government knew this when it paid compensation under a separate compensation scheme (GLO), and did so competently. The Post Office had no clue.

This is a completely unnecessary problem which only arose because of Post Office incompetence.

1 15 94 2.4K

**Dan Neidle**  @DanNeidle · 1h

We reported on this in May. The Government (and [@kevinhollinrake](#) in particular) moved with commendable speed and pushed the Post Office to fix things

Dan Neidle @DanNeidle · 1h

The solution was for the Post Office to make "top-up" payments covering the excess tax, and to cover £300 of accounting advice for postmasters. They'd write to postmasters explaining the precise position.

Great.

1 8 65 2.1K

Dan Neidle @DanNeidle · 1h

So a postmaster expecting help a hefty tax bill was very surprised to receive this:

From: horizonshortfallscheme <[REDACTED]@postoffice.co.uk>
Date: [REDACTED] November 2023 [REDACTED] GMT
To: [REDACTED]
Cc: horizonshortfallscheme <[REDACTED]@postoffice.co.uk>, horizonshortfallscheme <[REDACTED]@postoffice.co.uk>
Subject: RE: Horizon Shortfall Scheme - [REDACTED]

Dear Mr [REDACTED]

Thank you for your email.

Post Office will contact you directly regarding the tax top up payment, there is no need for you to take any further action at this time. All letters for tax Top Up Payments will have been sent out by 31 March 2024.

Kind regards

Horizon Shortfall Scheme
PO Box 76882
London
E1W 9RR
postoffice.co.uk

Dan Neidle @DanNeidle · 1h

Our team reckons a team of competent accountants could have calculated the top-up payments in a few weeks.

The Post Office has had six months. But of the 1,924 affected postmasters, it's only written to 831.

2 10 71 2K

Dan Neidle @DanNeidle · 1h

We're approaching the 31 January tax filing deadline. It's too late for 1,100 postmasters. They'll have an average tax bill of £10k (some much higher). No help with their tax return.

Even worse, some won't be aware of the issue at all - they'll fall into default with HMRC.

1 11 68 2.3K

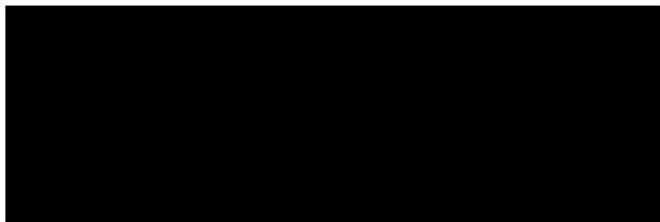
Dan Neidle @DanNeidle · 1h

These are mostly elderly vulnerable people. Landing them in this position is outrageous.

1 14 79 1.9K

Dan Neidle @DanNeidle · 1h

What can be done at this point?



From: [REDACTED] on behalf of [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
To: [REDACTED]
Subject: Minister will be tweeting shortly
Date: 20 December 2023 16:59:42

FYI - planned Minister tweets re Needle below. I've spoken with [REDACTED] at length – I suspect it will run but [REDACTED] has at least taken on board a few points I think.

The [@PostOffice](#) has issued 831 top-up letters and continue to issue around 130 a week.

We expect all Postmasters to have received their letters by the end of March 2024 – and claims that were settled prior to April 2023 are being prioritised given the self-assessment deadline.

TWEET 2

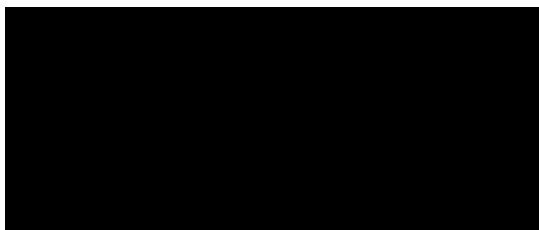
Postmasters whose compensation payments were received after 6 April 2023 will not be due to pay tax under self-assessment until 31 Jan 2025.

TWEET 3

The Post Office will provide financial support for postmasters to help file their tax returns, including for any postmasters who do not receive a letter before the January filing date.

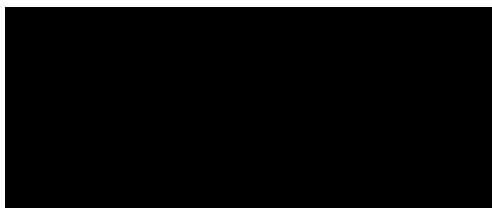
TWEET 4

My team has also raised this issue with [@HMRCgovuk](#) to ensure that HSS postmasters are treated sensitively in relation to filing returns.



From: [REDACTED] on behalf of [REDACTED] [\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)
To: [REDACTED]; [REDACTED]
Cc: [REDACTED]
Subject: FYI Minister tweets on tax top-ups
Date: 20 December 2023 17:39:38
Attachments: [image001.png](#)

FYI – helpful tweets from Hollinrake to Dan Neidle.



From: [REDACTED] on behalf of [REDACTED] <[REDACTED]@postoffice.co.uk>
To: [REDACTED]
Subject: RE: PDF Pack 21/12/2023
Date: 21 December 2023 12:03:28
Attachments: [image005.png](#)
[image006.png](#)
[image007.png](#)
[image001.png](#)

Brill thank you! Will let you know if there's anything that comes out of it for us.



From: [REDACTED] <[REDACTED]@postoffice.co.uk>
Sent: 21 December 2023 12:02
To: [REDACTED] <[REDACTED]@postoffice.co.uk>
Subject: RE: PDF Pack 21/12/2023

Excellent – thanks [REDACTED] as yet again I can't join this meeting!–

But I think your bullets capture it all perfectly!

From: [REDACTED] <[REDACTED]@postoffice.co.uk>
Sent: 21 December 2023 11:51
To: [REDACTED] <[REDACTED]@postoffice.co.uk>
Subject: FW: PDF Pack 21/12/2023

Hi [REDACTED]

Happy to do so, but wanted to run these bullets past you to confirm that's the type of thing they have asked for in the past and that I'm well prepared?

Thanks

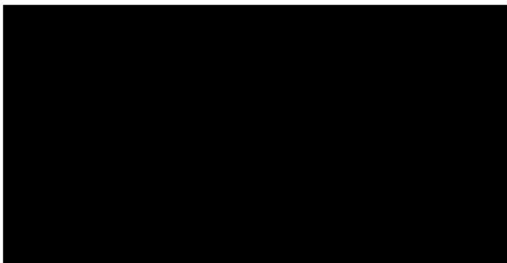
Recent updates

- **Compensation & tax**

Dan Neidle published his report on compensation and tax top ups yesterday

We worked quickly with HMRC and the minister to push back – they have both clarified the position of tax on compensation

The BBC was interested in the story but strong & swift response of the minister seems to have muted journalist interest somewhat



From: [REDACTED] on behalf of [REDACTED] <[REDACTED]@postoffice.co.uk>
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Dan Neidle
Date: 21 December 2023 13:27:30

[REDACTED]

Noted with thanks.

Regards

[REDACTED]

[REDACTED]

Post Office Ltd | 100 Wood Street | London | EC2V 7ER

Tel: [REDACTED]
Email: [REDACTED] <[REDACTED]@postoffice.co.uk>

The information classification of this email is confidential unless otherwise stated

From: [REDACTED] <[REDACTED]@postoffice.co.uk>
Sent: 20 December 2023 19:33
To: [REDACTED] <[REDACTED]@postoffice.co.uk>
Cc: [REDACTED] <[REDACTED]@postoffice.co.uk>
Subject: FW: Dan Neidle

FYI – further exchange below.

From: Christopher Hodges [REDACTED]
Sent: 20 December 2023 18:29
To: Moorhead, Richard [REDACTED]; [REDACTED] <[REDACTED]@businessandtrade.gov.uk>; Carl CRESWELL (DBT) [REDACTED] <[REDACTED]@businessandtrade.gov.uk>; James Arbuthnot [REDACTED]
Rob BRIGHTWELL (DBT) [REDACTED] <[REDACTED]@businessandtrade.gov.uk>; JONES, Kevan <kevan.jones.mp@parliament.uk>
Cc: [REDACTED] <[REDACTED]@postoffice.co.uk>
Subject: RE: Dan Neidle

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Thanks [REDACTED], and Carl, appreciate your speed on this.
I agree with Richard – is it not possible to do something ‘at source’? Will leave with you.
Chris

From: Moorhead, Richard [REDACTED]
Sent: Wednesday, December 20, 2023 6:23 PM
To: [REDACTED] <[REDACTED]@businessandtrade.gov.uk>; Carl CRESWELL (DBT) [REDACTED] <[REDACTED]@businessandtrade.gov.uk>; Christopher Hodges [REDACTED]; James Arbuthnot [REDACTED]; Rob BRIGHTWELL (DBT) [REDACTED] <[REDACTED]@businessandtrade.gov.uk>; JONES, Kevan <kevan.jones.mp@parliament.uk>
Cc: [REDACTED] <[REDACTED]@postoffice.co.uk>
Subject: Re: Dan Neidle

Hi all,

If they indicate they are an SPM claimant in the return could the HMRC not indicate they would not levy penalties in the first place.

Apologies if this is too in the weeds.

R

Sent from [Outlook for Android](#)

From: [REDACTED] <[REDACTED]@businessandtrade.gov.uk>
Sent: Wednesday, December 20, 2023 6:12:29 PM
To: Carl CRESWELL (DBT) <[REDACTED]@businessandtrade.gov.uk>; Christopher Hodges <[REDACTED]>; Moorhead, Richard <[REDACTED]>; James Arbuthnot <[REDACTED]>; Rob BRIGHTWELL (DBT) <[REDACTED]@businessandtrade.gov.uk>; JONES, Kevan <kevan.jones.mp@parliament.uk>
Cc: [REDACTED] <[REDACTED]@postoffice.co.uk>
Subject: RE: Dan Neidle

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OFFICIAL-SENSITIVE

Christopher,

HMRC have this evening issued the following to Dan Neidle and the BBC who also approached them for a similar comment:

"We are sensitive to the concerns of any postmasters who may struggle to meet the deadline for paying their tax and any interest due to a late top-up payment. Postmasters in this position will be able to have any penalties and interest associated with this cancelled. We will publish guidance on how we will support sub-postmasters with this."

Further information:

- We have set up a team to provide postmasters with tax information required for their compensation claims

ENDS

Please let Carl, Rob or myself know if you have any questions.



[REDACTED]
Department for Business and Trade | Tŷ William Morgan, Cardiff, CF10 1EP
Tel: [REDACTED]
E-mail: [REDACTED]@businessandtrade.gov.uk
[gov.uk/dbt](#) | [Twitter](#) | [LinkedIn](#) | [Instagram](#) | [YouTube](#) | [great.gov.uk](#)

OFFICIAL-SENSITIVE

From: Carl CRESWELL (DBT) <[REDACTED]@businessandtrade.gov.uk>
Sent: Wednesday, December 20, 2023 5:16 PM
To: Christopher Hodges <[REDACTED]>; Moorhead, Richard <[REDACTED]>; James Arbuthnot <[REDACTED]>; Rob BRIGHTWELL (DBT) <[REDACTED]@businessandtrade.gov.uk>; JONES, Kevan <kevan.jones.mp@parliament.uk>
Cc: [REDACTED] <[REDACTED]@businessandtrade.gov.uk>
Subject: RE: Dan Neidle

OFFICIAL-SENSITIVE

Thanks very much for your comments and suggestions.

We are following up with HMRC and POL and are passing on your ideas. A generic statement from HMRC looks achievable and we are encouraging that, as well as the letters proposal.

Copied to [REDACTED] in our team, for info.

Carl.



Carl Creswell | Director, Business Resilience
Department for Business and Trade | Old Admiralty Building, Westminster, London
SW1A 2AY
Tel: [REDACTED] | E-mail: [REDACTED] [@businessandtrade.gov.uk](mailto:[REDACTED]@businessandtrade.gov.uk)

OFFICIAL-SENSITIVE

From: Christopher Hodges [REDACTED]
Sent: Wednesday, December 20, 2023 4:22 PM
To: Moorhead, Richard [REDACTED]; Carl CRESWELL (DBT) [REDACTED] [@businessandtrade.gov.uk](mailto:[REDACTED]@businessandtrade.gov.uk);
James Arbuthnot [REDACTED]; Rob BRIGHTWELL (DBT) [REDACTED] [@businessandtrade.gov.uk](mailto:[REDACTED]@businessandtrade.gov.uk);
JONES, Kevan <kevan.jones.mp@parliament.uk>
Subject: RE: Dan Neidle

Worrying – and especially so for the ongoing sense of victimisation and despair by victims.

Is there some form of reassurance that HMRC can issue asap, such as that they will not pursue or fine people, as a generic public statement and in individual letters to those in the cohort (2165-831+=1334)? The names are known by POL, after all. That would address the issues underlying Richard's points 2-4 (4 being the point that people would not need extra accountancy advice if a generic and/or individual statement could be issued asap). The phrase 'joined-up Government' comes to mind? Or is this not possible??

Chris

Christopher Hodges OBE PhD FSALS FRSA
Emeritus Professor of Justice Systems, Centre for Socio-Legal Studies, University of Oxford
Supernumerary Fellow, Wolfson College, Oxford
Chair, Regulatory Horizons Council
Chair, Horizon Compensation Advisory Board
Chair, Housing and Property Redress Group
Co Founder, International Network for Delivery of Regulation

From: [REDACTED] on behalf of [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
To: [REDACTED]
Subject: RE: [REDACTED] enquiry
Date: 22 December 2023 12:09:56

Ok I will put something together now and send to you, Richard and [REDACTED]. But yes, [REDACTED] will essentially just rewrite Neidle (probably already has).

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 22 December 2023 12:06
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: Re: [REDACTED] enquiry

Deadline ASAP. I don't think [REDACTED] will have seen dbat tweets. [REDACTED] new to this. Dan needle prob been pushing his stuff as he had no media coverage. Probably calling in favours.

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: Friday, December 22, 2023 12:03:55 PM
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: RE: [REDACTED] enquiry

What's [REDACTED] deadline? [REDACTED] DBT has put us in impossible position on it tbh.

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 22 December 2023 11:52
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: Fwd: [REDACTED] enquiry

[REDACTED] number. I ll call you to discuss! [REDACTED] def going to write it. So maybe we need a hard hitting quote??

From: [REDACTED]
Sent: Friday, December 22, 2023 11:47:12 am
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: Re: [REDACTED] enquiry

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Thanks it's for tomorrow's paper so as soon as possible as early deadlines on a Friday.

I'm on [REDACTED],

[REDACTED]

On Fri, 22 Dec 2023 at 11:45, [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)> wrote:

Hi [REDACTED]. We certainly have things to say. What's your deadline? And what's your telephone number?

Kind regards, [REDACTED]

From: [REDACTED]
Sent: Friday, December 22, 2023 11:22:51 AM
To: Pressoffice <pressoffice@postoffice.co.uk>
Subject: [REDACTED] enquiry

Caution: This email has been sent by an external contact. Please take care when clicking links or opening attachments. When in doubt, please use the "Report Phishing" button.

Hi,

[REDACTED] on Horizon scandal compensation payments.

It has been reported that 1,100 postmasters will not receive the top-ip payment in time for the tax return deadline.

https://www.taxpolicy.org.uk/2023/12/20/post_office_incompetence/

Do you have a comment on this or do you dispute this?

Kind regards,

[REDACTED]

[REDACTED]

This email and any attachments are confidential and intended for the addressee only. If you are not the named recipient, you must not use, disclose, reproduce, copy or distribute the contents of this communication. If you have received this in error, please contact the sender by reply email and then delete this email from your system. Any views or opinions expressed

From: [Richard Taylor](#) on behalf of [Richard Taylor](#) [@postoffice.co.uk](#)
To: [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]
Cc: [REDACTED]
Subject: RE: Urgent - [REDACTED] enquiry
Date: 22 December 2023 13:09:29

Yes – I am content with spokesperson quotation... and emphasis on HMRC statement.

From: [REDACTED] [@postoffice.co.uk](#)>
Sent: 22 December 2023 13:05
To: [REDACTED] [@postoffice.co.uk](#)>; [REDACTED]
[REDACTED] [@postoffice.co.uk](#)>; Richard Taylor [REDACTED] [@postoffice.co.uk](#)>; [REDACTED]
[REDACTED] [@postoffice.co.uk](#)>; [REDACTED] [@postoffice.co.uk](#)>
Cc: [REDACTED] [@postoffice.co.uk](#)>
Subject: RE: Urgent - [REDACTED] enquiry

Good with me [REDACTED].

Can anyone else with comments please shout within next 5 mins – we will need to press send

Thanks

From: [REDACTED] [@postoffice.co.uk](#)>
Sent: 22 December 2023 12:36
To: [REDACTED] [@postoffice.co.uk](#)>; [REDACTED]
[REDACTED] [@postoffice.co.uk](#)>; Richard Taylor [REDACTED] [@postoffice.co.uk](#)>; [REDACTED]
[REDACTED] [@postoffice.co.uk](#)>; [REDACTED] [@postoffice.co.uk](#)>
Cc: [REDACTED] [@postoffice.co.uk](#)>
Subject: RE: Urgent - [REDACTED] enquiry
Importance: High

Thanks [REDACTED]. Tiny tweaks below. Think let's get legislation change point into quote, aka couldn't do anything until law changed. We need to get this to journalist before 1pm. Third bullet is fine I think. [REDACTED]

Draft quote: A Post Office spokesperson said: “We welcome HMRC’s statement that Postmasters affected will be able to have any penalties cancelled. Tax ‘top-up’ payments follow a change in legislation earlier this year and we are providing financial support for postmasters to help file tax returns.”

Background points:

- The tax ‘top-up’ payments follow the change in tax legislation earlier this year and cover additional tax that might be due in some cases.
 - Postmasters whose compensation payments were received after 6 April 2023 will not be due to pay tax under self-assessment until 31 January 2025.
 - We continue to work closely with HMRC and with Government, our shareholder, as we have throughout, on our joint commitment to ensure compensation is full, fair and therefore not unduly reduced by tax.
-

From: [REDACTED] on behalf of [REDACTED] <[REDACTED]@postoffice.co.uk>
To: [REDACTED]; [REDACTED]; Richard Taylor; [REDACTED]
Cc: [REDACTED]
Subject: RE: Urgent - [REDACTED] enquiry
Date: 22 December 2023 13:10:48

[REDACTED]

Within the 5 - good by me.

Regards

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]
Post Office Ltd | 100 Wood Street | London | EC2V 7ER

Tel: [REDACTED]

Email: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>

The information classification of this email is confidential unless otherwise stated

From: [REDACTED] <[REDACTED]@postoffice.co.uk>
Sent: 22 December 2023 13:10
To: [REDACTED] <[REDACTED]@postoffice.co.uk>; [REDACTED] <[REDACTED]@postoffice.co.uk>; [REDACTED] <[REDACTED]@postoffice.co.uk>; Richard Taylor <[REDACTED]@postoffice.co.uk>; [REDACTED] <[REDACTED]@postoffice.co.uk>
Cc: [REDACTED] <[REDACTED]@postoffice.co.uk>
Subject: RE: Urgent - [REDACTED] enquiry

[REDACTED]

Works for me

[REDACTED]
Remediation Unit, [REDACTED]
Post Office Ltd | 100 Wood Street | London | EC2V 7ER
Tel: [REDACTED]
Email: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>

From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 22 December 2023 13:05
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; Richard Taylor <[REDACTED]@postoffice.co.uk>; [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Cc: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: RE: Urgent - [REDACTED] enquiry

Good with me [REDACTED].

Can anyone else with comments please shout within next 5 mins – we will need to press send

Thanks

From: [REDACTED] <[REDACTED]@postoffice.co.uk>
Sent: 22 December 2023 12:36
To: [REDACTED] <[REDACTED]@postoffice.co.uk>; [REDACTED] <[REDACTED]@postoffice.co.uk>; Richard Taylor <[REDACTED]@postoffice.co.uk>; [REDACTED] <[REDACTED]@postoffice.co.uk>; [REDACTED] <[REDACTED]@postoffice.co.uk>
Cc: [REDACTED] <[REDACTED]@postoffice.co.uk>
Subject: RE: Urgent - [REDACTED] enquiry
Importance: High

Thanks [REDACTED]. Tiny tweaks below. Think let's get legislation change point into quote, aka couldn't do anything until law changed. We need to get this to journalist before 1pm. Third bullet is fine I think. [REDACTED]

Draft quote: A Post Office spokesperson said: "We welcome HMRC's statement that Postmasters affected will be able to have any penalties cancelled. Tax 'top-up' payments follow a change in legislation earlier this year and we are providing financial support for postmasters to help file tax returns."

Background points:

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- We continue to work closely with HMRC and with Government, our shareholder, as we have throughout, on our joint commitment to ensure compensation is full, fair and therefore not unduly reduced by tax.

From: [REDACTED] <[REDACTED]@postoffice.co.uk>
Sent: 22 December 2023 12:31
To: [REDACTED] <[REDACTED]@postoffice.co.uk>; [REDACTED] <[REDACTED]@postoffice.co.uk>; Richard Taylor <[REDACTED]@postoffice.co.uk>; [REDACTED] <[REDACTED]@postoffice.co.uk>; [REDACTED] <[REDACTED]@postoffice.co.uk>
Cc: [REDACTED] <[REDACTED]@postoffice.co.uk>
Subject: Urgent - [REDACTED] enquiry

Hi

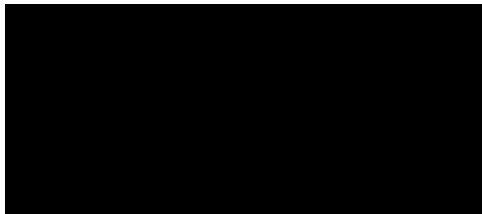
[REDACTED] enquiry on Dan Neidle blog story. Deadline asap. Given the position we are currently in (and that the [REDACTED] have probably already written the story) I think best approach will be to point to and welcome HMRC statement. So I suggest the following – but any [REDACTED] any numbers you think might be useful for context/ scale please let me know.

Draft quote: A Post Office spokesperson said: “We welcome HMRC’s statement that Postmasters affected will be able to have any penalties cancelled. We provide financial support for postmasters to help file tax returns.”

Background points:

- **The tax ‘top-up’ payments follow the change in tax legislation earlier this year and cover additional tax that might be due in some cases.**
- **Postmasters whose compensation payments were received after 6 April 2023 will not be due to pay tax under self-assessment until 31 January 2025.**
- **We continue to work closely with HMRC and with Government, our shareholder, as we have throughout, on our joint commitment to ensure compensation is full, fair and therefore not unduly reduced by tax.**

I know we are now in a difficult position with DBT distancing themselves from their involvement in and agreement of the plan.....let me know what you think including whether the third background point may inflame anything.



From: [REDACTED] on behalf of [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
To: [Nick Read](#)
Cc: [REDACTED]; [REDACTED]; [Richard Taylor](#); [REDACTED]
Subject: RE: Heads Up
Date: 22 December 2023 17:01:48
Attachments: [image001.png](#)

Nick

Of course.

Regards

[REDACTED]

[REDACTED]
[REDACTED]

Post Office Ltd | 100 Wood Street | London | EC2V 7ER

Tel: [REDACTED]

Email: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>

The information classification of this email is confidential unless otherwise stated

From: Nick Read <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 22 December 2023 16:59
To: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Cc: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; [REDACTED]
[REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; Richard Taylor <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>; [REDACTED]
[REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Subject: RE: Heads Up

Keep me posted, please.

Nick Read
Group CEO

EA: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>

100 Wood Street
London EC2V 7AN

postoffice.co.uk



From: [REDACTED] <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>
Sent: 22 December 2023 16:30
To: Nick Read <[\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)>

Cc: [REDACTED]@postoffice.co.uk>; [REDACTED]
[REDACTED]@postoffice.co.uk>; Richard Taylor [REDACTED]@postoffice.co.uk>; [REDACTED]
[REDACTED]@postoffice.co.uk>

Subject: RE: Heads Up

Nick

With my thanks to [REDACTED] and the team we might have just significantly diluted this (it will probably go public) after over an hour re-drafting live with DBT.

All caveated that the Minister might just scrub it and say something completely different of course.

He's going to send something.

Nearly there now.

Regards

[REDACTED]

[REDACTED]

Post Office Ltd | 100 Wood Street | London | EC2V 7ER

Tel: [REDACTED]

Email: [REDACTED]@postoffice.co.uk

The information classification of this email is confidential unless otherwise stated

From: Nick Read [REDACTED]@postoffice.co.uk>

Sent: 22 December 2023 14:54

To: Richard Taylor [REDACTED]@postoffice.co.uk>

Cc: [REDACTED]@postoffice.co.uk>; [REDACTED]
[REDACTED]@postoffice.co.uk>

Subject: RE: Heads Up

Thank you for the heads up and yes, rather frustrating, as you say [REDACTED].

Nick Read
Group CEO

EA: [REDACTED]@postoffice.co.uk

100 Wood Street
London EC2V 7AN

[postoffice.co.uk](https://www.postoffice.co.uk)



From: Richard Taylor [REDACTED] <[REDACTED]@postoffice.co.uk>

Sent: 22 December 2023 14:50

To: Nick Read [REDACTED] <[REDACTED]@postoffice.co.uk>

Cc: [REDACTED] <[REDACTED]@postoffice.co.uk>; [REDACTED]
[REDACTED] <[REDACTED]@postoffice.co.uk>

Subject: RE: Heads Up

Nick

And also, as [REDACTED] is aware, a potential [REDACTED] story on this. We are emphasising the helpful HMRC statement (see below) which effectively shows there is no story and have issued the following quotation as needed.

A Post Office spokesperson said: "We welcome HMRC's statement that Postmasters affected will have any penalties cancelled. Tax 'top-up' payments follow a change in legislation earlier this year and we are providing financial support for postmasters to help file tax returns."

An HMRC spokesperson said:

"Postmasters who struggle to meet the deadline for paying their tax because of a late top-up payment will be able to have any penalties and interest associated with this cancelled. We will be publishing guidance soon."

Further information:

- We have set up a team to provide postmasters with tax information required for their compensation claims.
- The cancelling of penalties and interest will apply to both postmasters who, due to a late top-up payment, don't file their Self Assessment return and/or don't pay their tax on time.

Thanks
Richard

From: [REDACTED] on behalf of [REDACTED] <[REDACTED]@postoffice.co.uk>
To: [Nick Read](#)
Cc: [Ben Foat](#); [Richard Taylor](#); [REDACTED]; [Post Office Ltd](#); [REDACTED] [Kathryn Sherratt](#)
Subject: RE: Media update - 22 December - Telegraph and tax top-ups
Date: 22 December 2023 18:03:46
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)

Telegraph piece online. Nothing unsurprising. [REDACTED]

Victims of the Post Office Horizon scandal yet to receive compensation to resolve tax blunder

Over 1,000 postmasters will not receive repayments in time for Jan 1 HMRC deadline

[Neil Johnston](#) 22 December 2023 • 5:21pm

More than 1,000 victims of the Post Office Horizon scandal have yet to be paid extra compensation to resolve a [tax blunder](#).

The 1,100 postmasters affected may have to wait until as late as March next year to receive a top-up payment to their compensation after a botched scheme meant they would be taxed on pay-outs.

The [Post Office Horizon](#) scandal is one of the most widespread miscarriages of justice in British legal history.

Between 2000 and 2014, more than 700 postmasters were prosecuted based on information from the accounting system, with workers wrongly accused of theft, fraud and false accounting.

An accounting error caused by shortfalls in Horizon software, developed by the Japanese company Fujitsu, made it appear as though money was missing from their branches.

At least [four postmasters](#) took their own lives and many more were sacked and bankrupted and a public inquiry into the scandal was established in 2020.

Forced into a higher tax bracket

Compensation is being awarded under three different schemes dependent on the circumstances of each postmaster.

However, under one option, the Horizon settlement scheme, tax was not originally taken into account. This meant that a postmaster who lost years of income would be forced into a higher tax band after receiving compensation.

The [Post Office](#) later agreed to top-up payments to compensate for the additional tax they would pay for receiving the lump sum.

Earlier this week, Kevin Hollinrake, the business minister, revealed that 831 out of 1924 letters relating to the top-up payment had been issued to affected postmasters and the Post Office was sending 130 letters a week.

However, tax lawyers said that it was too late for the remaining 1,100 postmasters who had not received a letter to avoid problems with their tax return at the end of January.

Dan Neidle, the founder of Tax Policy Associates, said the Post Office was “incompetent”

and under the original scheme “almost half the compensation they’d receive would disappear in tax”.

He said that before introducing the top-up, the [Post Office](#) had “no clue” and had created a “completely unnecessary problem”.

Mr Neidle said that top-up payments could have been calculated in a few weeks but the Post Office had been unable to do this in six months.

“We’re approaching the 31 Jan tax filing deadline. It’s too late for 1,100 postmasters. They’ll have an average tax bill of £10,000 (some much higher). No help with their tax return. Even worse, some won’t be aware of the issue at all – they’ll fall into default with HMRC.

“These are mostly elderly vulnerable people. Landing them in this position is outrageous.”

Penalties will be cancelled

[HMRC](#) has since said that it will cancel any penalties or interest associated with the delay but Mr Neidle said postmasters needed clarity.

A Post Office spokesman said it was providing financial support for those affected.

“We welcome HMRC’s statement that postmasters affected will have any penalties cancelled. Tax ‘top-up’ payments follow a change in legislation earlier this year and we are providing financial support for postmasters to help file tax returns.”

[HMRC](#) said it would publish guidance to assist postmasters and any penalties or interest would be cancelled.

A spokesman said: “Postmasters who struggle to meet the deadline for paying their tax because of a late top-up payment will be able to have any penalties and interest associated with this cancelled. We will be publishing guidance soon.”

From: Nick Read <[REDACTED]@postoffice.co.uk>

Sent: 22 December 2023 16:48

To: [REDACTED]@postoffice.co.uk>

Cc: Ben Foat [REDACTED]@postoffice.co.uk>; Richard Taylor [REDACTED]@postoffice.co.uk>; [REDACTED]

[REDACTED]@postoffice.co.uk>; [REDACTED]@tbcardew.com>; [REDACTED]

[REDACTED]@tbcardew.com>; Post Office Ltd [REDACTED]@tbcardew.com>; [REDACTED]

[REDACTED]@postoffice.co.uk>; Kathryn Sherratt [REDACTED]@postoffice.co.uk>

Subject: RE: Media update - 22 December - Telegraph and tax top-ups

Thank you [REDACTED]. Good job. I think we can be pretty pleased from a media perspective how this week has played out.

Well done.

Thanks,

Nick

Nick Read

Group CEO

EA: [REDACTED]@postoffice.co.uk

100 Wood Street
London EC2V 7AN

postoffice.co.uk



From: [REDACTED] <[REDACTED]@postoffice.co.uk>

Sent: 22 December 2023 16:44

To: Nick Read <[REDACTED]@postoffice.co.uk>

Cc: Ben Foat <[REDACTED]@postoffice.co.uk>; Richard Taylor <[REDACTED]@postoffice.co.uk>; [REDACTED]
[REDACTED]@postoffice.co.uk>; [REDACTED]@tbcardew.com>; [REDACTED]
[REDACTED]@tbcardew.com>; Post Office Ltd <[REDACTED]@tbcardew.com>; [REDACTED]
[REDACTED]@postoffice.co.uk>; Kathryn Sherratt <[REDACTED]@postoffice.co.uk>

Subject: Media update - 22 December - [REDACTED] and tax top-ups

Hi Nick, a short media update for 22 December.

No media enquiries on the ARA and no prominent social media commentary.

Unfortunately, the [REDACTED] will likely run a story in tomorrow's newspaper off the back of Neidle's tweets about tax tops for HSS claimants. Frustrating, likely that he has been punting his 'story' to the media. [REDACTED] and his team have been in many discussions with DBat officials on tax top-ups today. We have provided the below statement to the [REDACTED] labouring on the HMRC statement (meaning their statement should also at least be included in any piece).

A Post Office spokesperson said: "We welcome HMRC's statement that Postmasters affected will have any penalties cancelled. Tax 'top-up' payments follow a change in legislation earlier this year and we are providing financial support for postmasters to help file tax returns." ENDS

Cheers, [REDACTED]

From: [REDACTED] on behalf of [REDACTED] [\[REDACTED\]@postoffice.co.uk](mailto:[REDACTED]@postoffice.co.uk)
To: [REDACTED]
Subject: Telegraph piece - all fine
Date: 22 December 2023 18:04:41

If you can bear to read it.... Nothing unsurprising. ■

Victims of the Post Office Horizon scandal yet to receive compensation to resolve tax blunder

Over 1,000 postmasters will not receive repayments in time for Jan 1 HMRC deadline
[Neil Johnston](#) 22 December 2023 • 5:21pm

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“We welcome HMRC’s statement that postmasters affected will have any penalties cancelled. Tax ‘top-up’ payments follow a change in legislation earlier this year and we are providing financial support for postmasters to help file tax returns.”

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A spokesman said: “Postmasters who struggle to meet the deadline for paying their tax because of a late top-up payment will be able to have any penalties and interest associated with this cancelled. We will be publishing guidance soon.”

