

From: Dan Neidle [REDACTED]@taxpolicy.org.uk
Subject: Re: Request for comment - Robert Venables KC
Date: 23 February 2024 at 13:34
To: [REDACTED]@15oldsquare.co.uk



Dear Mr [REDACTED]

That is not how the law of confidence works. A communication does not become subject to a duty of confidence simply because you label it "confidential".

I intend to publish the email because it demonstrates Mr Venables denying his ownership of a company which public filings show that he ultimately owns.

Yours faithfully,

Dan Neidle

On Fri, 23 Feb 2024 at 12:40, [REDACTED]@15oldsquare.co.uk> wrote:

Dear Mr Neidle

The reason my original email was confidential was that it was marked "STRICTLY CONFIDENTIAL".

Kind regards

[REDACTED]

From: Dan Neidle <[REDACTED]@taxpolicy.org.uk>
Sent: Friday, February 23, 2024 12:09 PM
To: [REDACTED]@15oldsquare.co.uk>
Subject: Re: Request for comment - Robert Venables KC

Dear Mr [REDACTED]

Thank you, and noted.

Given that you have given me no reason to believe that your original email was confidential, I shall be publishing it.

Yours sincerely,

Dan Neidle

On 23 Feb 2024, at 11:43, [REDACTED]@15oldsquare.co.uk> wrote:

Dear Mr Neidle,

I am not in a position to respond as requested and for the avoidance of doubt, as anyone who understands the first principles of law ought to understand, silence does not mean that Robert agrees with anything you have said.

Kind regards

[REDACTED]



Senior Clerk

<[image001.jpg](#)>

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From: Dan Nield <dan@taxpolix.org.uk>

From: Dan Neidle <[REDACTED]@taxpolicy.org.uk>
Sent: Thursday, February 22, 2024 9:13 PM
To: [REDACTED] <[REDACTED]@15oldsquare.co.uk>
Subject: Re: Request for comment - Robert Venables KC

Dear Mr [REDACTED]

I haven't received a reply from you.

We will be publishing soon: if Mr Venables does contest any of the six points below, or wishes to explain why he believes your original email was confidential, then I would be grateful if you could let me know by 12pm tomorrow (Friday).

Kind regards,

Dan Neidle

On 15 Feb 2024, at 10:22, Dan Neidle <[REDACTED]@taxpolicy.org.uk> wrote:

Dear Mr [REDACTED]

Thank you for your email.

I am not clear whether you are admitting or denying the factual claims I am making. Given that you counsel me against making defamatory allegations, it would be helpful if you could clearly tell me whether you are denying that the following statements are true:

1. Mr Venables is a "person with significant control" of Citadel Limited notwithstanding that he is not a direct shareholder. This is shown in the Companies House filings.
2. Mr Venables worked with Phil Manley on the Insella Scheme. This is a matter of public record.
3. Mr Venables caused the Justice and Liberation summaries I attached to be circulated to taxpayers facing the loan charge, via Phil Manley and perhaps others.
4. Citadel Limited received £1.5m of revenue during the period in question. This is clear from the accounts.
5. Mr Manley later fled the UK leaving clients in a difficult situation. This is again a matter of public record.
6. The Justice and Liberation schemes were attempts to circumvent the loan charge without the loans genuinely being repaid. That is clear from the summaries.

The "crappy opinion" is a separate matter. I attach a copy of a summary of Mr Venables' opinion circulated by his clients, Less Tax for Landlords. It may be that Mr Venables was not properly instructed, or that his opinion is being mischaracterised. If so, he should be concerned that his opinion is being used to encourage taxpayers to ignore an HMRC settlement opportunity for a scheme which utterly misunderstood business relief, the mixed partnership rules, the transfer of income stream rules, and indeed the nature of partnership taxation. If, on the other hand, the document reflects his views then I stand by my description of his opinion as "crappy". Given a barrister's obligations of confidentiality I do not expect a response on this point.

I note you headed your email as "strictly confidential". So far as I can see it contains no information that "has the quality of confidence", and therefore your email was mislabelled. If that's wrong, and you consider that any of the information you sent me was confidential, please let me know. We are committed to transparency and generally publish correspondence.

I would be grateful for a reply by 12pm on Monday.

Yours sincerely,

Dan Neidle

<LT4L_January_update.pdf>

On 13 Feb 2024, at 09:44, [REDACTED] <[\[REDACTED\]@15oldsquare.co.uk](mailto:[REDACTED]@15oldsquare.co.uk)> wrote:

Dear Mr Neidle

STRICTLY CONFIDENTIAL

Mr Robert Venables K.C. has asked me to respond to your email of February 9th.

Mr Venables knows of you by reputation. He understands that you had at one stage been a practising solicitor. However, having considered your email, and some of your "posts", he entirely understands why that is no longer the case.

As you are apparently aware, Mr Venables cannot discuss with third parties advice he has given to any of clients.

As to your statement that "However that should not be the case here, because the client in this case was your own company", first even if Citadel was Mr Venables' client, it was not his own company. He was a shareholder in it briefly on incorporation but had ceased to be such before it started trading. Second, Breamgale Ltd, which was the shareholder in Citadel when the company was trading had no beneficial interest in its shares and has not had any since

shares and has not had any since.

You have attached to your email two “specifications”. Mr Venables wishes to know from what source you obtained these.

The specifications contain work proposals but no advice. Mr Venables asks what evidence you and the unnamed “eminent K.C.s, solicitors and accountants [you] have consulted” have of any advice he may have given Citadel Ltd.

If you have none, on what basis have you all been able to form the views you claim you have to have formed? And what value would such views have in such a situation?

(Mr Venables tells me that he understands you believe you can judge the quality of legal advice without having seen it! His attention has been brought to a publication by you of January 8th 2024 in which you adjudged an opinion to be “crappy” even though you evidently had not read it! If this is the basis on which you form and publish defamatory opinions, he is not surprised that you are no longer a practising solicitor.)

If you do have such evidence, including a copy of what purports to be such advice, please forward it to me (for forwarding to Mr Venables), explaining how it lawfully came into your possession. Mr Venables often receives emails from members of the public asking whether he has in fact given advice, as they have been told by a promoter that he has. In the vast majority of cases, he has not advised at all or the advice he has given has been in another context or otherwise totally misrepresented to the public.

Please identify the “eminent KCs, solicitors and accountants” you mention.

You state “However the documents fail to disclose that you were a shareholder in

Citadel Limited (both directly and via Breamgale Limited), with the other shareholder being Michael Venables (who we assume is a relative).”

Please specify to whom it alleged Mr Venables owed a duty of disclosure concerning his alleged shareholding? You will see that the work proposals you attached make it clear that Mr Venables only proposed client was Citadel Ltd and that he disclaimed any duty of care of care any third party.

You state: “4. You promoted the scheme via an individual called Phil Manley. Manley subsequently fled the UK in suspicious circumstances, taking client money with him.”

Mr Venables can categorically state that he has not promoted any scheme - it is unclear to what you are referring - via one Phil Manley. Nor was he aware, if such is the case, that he “subsequently fled the UK in suspicious circumstances, taking client money with him.”

You also state “We believe that, in promoting the schemes without disclosing your connection to Citadel, or the schemes' very low prospect of success, you took advantage of vulnerable taxpayers and breached the Bar Standard Board's requirements of honesty, integrity and independence”. Mr Venables does not understand this at all. Please bear in mind, first, that if he had a client at all it was Citadel - and only Citadel - and Citadel would have been totally aware of any connection between the two of them and he did not have as a client Mr Manly. Second, Mr Venables repudiates any suggestion that he has acted dishonestly, without integrity or failed to maintain independence required of him, whether by the Bar Standard Board's requirements or otherwise. Thirdly, this is premised on the alleged “schemes' very low prospect of success”. On what basis are you able to make this statement? Please provide full particulars.

Mr Venables can well believe that some of those caught by the “loan charge”, by which, he assumes, you mean that imposed by Finance (No 2) Act 2017 Schedule 11, were “vulnerable”. He believes that that charge was scandalous, as many M.P.’s are now beginning to realise. It was essentially retrospective and was a charge to tax on non-existent income and/ or a non-existent benefit. It is a matter of public record that he appeared for two members of the Loan Charge Action Group in the Administrative Court, in an attempt to have the charge declared unlawful. Regrettably, that was not successful. Yet Mr Venables is not responsible for the decisions of judges. Mr Venables is of the view that anyone who could find some lawful way to circumvent this iniquitous charge ought to be praised, rather than censured, by any right-minded member of society.

Mr Venables is aware that you have made highly defamatory allegations against other K.C.’s, allegations which, knowing the individuals in question, he finds it very difficult to believe can be true.

He would counsel you against making defamatory allegations against him and would warn you that if you insist on doing so, you do so at your own peril.

Yours sincerely



Senior Clerk

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[<image001.jpg>](#)

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-----Original Message-----

From: Dan Neidle <[REDACTED]@taxpolicy.org.uk>

Sent: Friday, February 9, 2024 10:56 AM

To: taxchambers <[REDACTED]@15oldsquare.co.uk>

Subject: Request for comment - Robert Venables KC

I would be grateful if you could pass this email to Mr Venables.

Dear Mr Venables,

I am the founder of Tax Policy Associates, a think tank established to improve tax policy and the public understanding of tax.

We have been investigating two schemes ("Justice" and "Liberation") which you devised to supposedly enable taxpayers to avoid the effect of the 2019 loan charge.

I attach, for your reference, documents you circulated in November 2018 to promote the schemes.

We intend to write:

1. In our view, and that of the eminent KCs, solicitors and accountants we have consulted, these schemes had no realistic prospect of success given the loan charge TAAR and the GAAR, and that the obvious purpose of the schemes was to frustrate the loan charge. You should have known that.
2. It appears from the documents that you were taking the position the schemes weren't disclosable under DOTAS. It is very hard to understand how you could have thought this was the case, given it was a mass-marketed scheme.
3. The documents state that your client was a company called Citadel Limited. However the documents fail to disclose that you were a shareholder in Citadel Limited (both directly and via Breangale Limited), with the other shareholder being Michael Venables (who we assume is a relative).
4. You promoted the scheme via an individual called Phil Manley. Manley subsequently fled the UK in suspicious circumstances, taking client money with him.
5. The scheme was marketed to many taxpayers who were in a desperate position. You would have known that. You also would have known these taxpayers were not legally sophisticated and would not be obtaining independent advice.
6. Citadel Limited received £1.5m of revenue in the year to March 2019. We don't know how much of this was from the Justice and Liberation schemes.

We believe that, in promoting the schemes without disclosing your connection to Citadel, or the schemes' very low prospect of success, you took advantage of vulnerable taxpayers and breached the Bar Standard Board's requirements of honesty, integrity and independence.

We would be grateful if you could comment by 12pm on Tuesday. We appreciate that client confidentiality and legal privilege will often prevent a barrister responding to media enquiries. However that should not be the case here, because the client in this case was your own company.

Yours sincerely,

Dan Neidle
Tax Policy Associates Ltd