



Claim Form

You may be able to issue your claim online which may save time and money. Go to www.moneyclaims.service.gov.uk/make-claim to find out more.

In the	
Fee Account no.	
Help with Fees - Ref no. (if applicable)	H W F - -
For court use only	
Claim no.	
Issue date	

Claimant(s) name(s) and address(es) including postcode

[Redacted]

Defendant(s) name and address(es) including postcode

Tax Policy Associates, a non-profit company limited by guarantee, no 14053878, 124 City Road, London EC1V2NX (First Defendant)
Dan Neidle, 124 City Road, London, EC1V2NX (Second Defendant)



KB-2025-003209
NOT FOR
SERVICE OUT OF
JURISDICTION

Brief details of claim

The Claimant brings claims in libel pursuant to section 1 of the Defamation Act 2013 and, in the alternative, malicious falsehood pursuant to the common law and section 3 of the Defamation Act 1952. The claims are against the First Defendant, Tax Policy Associates Limited, and the Second Defendant, Dan Neidle, in respect of online publications falsely alleging that the Claimant has engaged in unethical, unlawful or failed tax avoidance activity, that he poses a risk to the public, and that his legal claim against the Defendants is abusive and intended to suppress scrutiny. The Claimant seeks damages (including aggravated damages), an injunction restraining further publication, and a published apology, for serious reputational harm and/or pecuniary loss caused.

Value

I cannot say how much of the claim is likely to be recovered from each defendant, but the claim is for:

Damages exceeding £50,000;
injunction;
Costs.

Defendant's name and address for service including postcode

Matthew Gill, Good Law Project,
[Redacted] Matthew Gill has authority to accept service as evinced in his email, attached to this form.

	£
Amount claimed	
Court fee	
Legal representative's costs	
Total amount	

For further details of the courts www.gov.uk/find-court-tribunal.

When corresponding with the Court, please address forms or letters to the Manager and always quote the claim number.

Claim no.

You must indicate your preferred County Court Hearing Centre for hearings here
(see notes for guidance)

Do you believe you, or a witness who will give evidence on your behalf, are vulnerable in any way which the court needs to consider?

☐ Yes. Please explain in what way you or the witness are vulnerable and what steps, support or adjustments you wish the court and the judge to consider.

☒ No

Does, or will, your claim include any issues under the Human Rights Act 1998?

☒ Yes

☐ No

Claim no.

Particulars of Claim

☒ attached

☐ to follow

Statement of truth

Note: you are reminded that a copy of this claim form must be served on all other parties.

I understand that proceedings for contempt of court may be brought against a person who makes, or causes to be made, a false statement in a document verified by a statement of truth without an honest belief in its truth.

☒ I believe that the facts stated in this claim form and any attached sheets are true.

☐ The claimant believes that the facts stated in this claim form and any attached sheets are true. I am authorised by the claimant to sign this statement.

Signature

[Redacted Signature]

☒ Claimant

☐ Litigation friend (where claimant is a child or protected party)

☐ Claimant's legal representative (as defined by CPR 2.3(1))

Date

Day

12

Month

08

Year

2025

Full name

SETU KAMAL

Name of claimant's legal representative's firm

[Redacted Firm Name]

If signing on behalf of firm or company give position or office held

[Redacted Position]

Claimant's or claimant's legal representative's address to which documents should be sent.

Building and street

(Claimant's Parent's Address in UK) [REDACTED]

Second line of address

[REDACTED]

Town or city

Hull

County (optional)

Postcode

[REDACTED]

If applicable

Phone number

[REDACTED]

DX number

Your Ref.

Email

[REDACTED]@gmail.com



**IN THE HIGH COURT OF JUSTICE
KING'S BENCH DIVISION
MEDIA AND COMMUNICATIONS LIST
Claim No: [TBC]**

BETWEEN:

SETU KAMAL

Claimant

-and-

TAX POLICY ASSOCIATES LIMITED

First Defendant

-and-

DAN NEIDLE

Second Defendant

PARTICULARS OF CLAIM

1. This is a claim for defamation pursuant to section 1 of the Defamation Act 2013 and for malicious falsehood pursuant to the common law and section 3 of the Defamation Act 1952. The Claimant relies on the facts and matters set out below in support of both causes of action.
2. The Claimant is a practising barrister specialising in tax law, with a professional reputation in the United Kingdom and internationally for integrity and technical excellence. The First Defendant is a not-for-profit company which publishes policy advice. The Second Defendant is a political activist, blogger, and legal commentator who publishes material online under the banner of the First Defendant, including at its website: <https://taxpolicy.org.uk> and via his social media accounts.

3. On or about 26 February 2025, the First Defendant published an article authored by the Second Defendant entitled *"TikTok tax avoidance from Arka Wealth – why the Government and the Bar should act"* on his website at:

<https://taxpolicy.org.uk/2025/02/26/tiktok-tax-avoidance-from-arka-wealth-why-the-government-and-the-bar-should-act> (the **"Article"**).

4. The defamatory words appeared in the URL slug of the article, which read:

<https://taxpolicy.org.uk/2025/02/26/tiktok-tax-avoidance-from-arka-wealth-why-the-government-and-the-bar-should-act/>

The slug, visible to readers via search engines, social media previews, and browser address bars, includes the unqualified and defamatory phrase:

"failed-tax-avoidance-from Arka wealth and Setu Kamal"

This phrase is capable of being read independently of the article's content and context, and it conveys to the ordinary reader the assertion of fact that the Claimant was responsible for failed tax avoidance. This is the primary defamation in itself.

5. In addition:

- (a) The body of the article describes a scheme (**'Scheme'**) which is said to be publicised by Arka Wealth Limited (**'Arka'**), a company and then assigns to the Claimant authorship of the Scheme– whereas in fact that is not the case. Whilst the Claimant has worked with Arka, he has not opined on the Scheme at all.
- (b) The Article also falsely attributes legal or regulatory failure to the Claimant and directly associates his name with misconduct. It falsely states as a fact that a court had found that the Claimant had breached his duties to the court. Whereas in *R(Apricot Limited) v HMRC* CO/2772/2023, the judge did not make a finding of breach and he simply referred the matter for possible review under the Hamid procedure, which is used when there's possible misuse of the court's processes in judicial review

applications. The referral was precautionary, not a final determination; The Hamid process was duly concluded by the Bar Standards Board in March 2025 without any finding of disciplinary action which necessitated further measures other than a fine of £600. The Defendant's suggestion that a judicial finding of breach was made is therefore false and misleading.

(c) The Article also expresses as 'eccentric' reliance by the Claimant on EU laws whereas in fact EU laws were invoked by the Claimant for his clients only insofar as they were retained by the UK or else in reliance of the principle of non- retroactivity under the VCLT.

6. The words complained of referred to and were understood to refer to the Claimant, and conveyed to the ordinary reader the defamatory meaning that:

(a) The Claimant was professionally involved in unlawful or discredited tax avoidance schemes;

(b) The Claimant provided advice that was reckless, unethical, or incompetent;

(c) The Claimant poses a risk to clients and to the public;

(d) Disciplinary or regulatory action ought to be taken against the Claimant.

7. These allegations are false. At no time has the Claimant engaged in conduct that was unlawful, unethical, or professionally improper. The First Defendant and Second Defendants have provided no substantiating evidence for the claims in the Article.

8. The First Defendant and Second Defendant have a powerful online presence. The First Defendant's link appears close to the Claimant's website on search engines. The Second Defendant has also re-posted his article on LinkedIn and has also made multiple posts relating to the Claimant on his profile on Threads.com.

9. The publication has caused serious harm to the Claimant's reputation for the purposes of section 1 of the Defamation Act 2013, including:

(a) Reputational damage within the legal and financial professions;

(b) Loss of clients and opportunities for a barrister whose practise is to a large extent direct access work;

(c) Public suspicion and online abuse.

10. The Claimant has experienced reputational damage within both the legal and financial professional communities;

- (a) Clients and referrers have expressed concern or ceased engagement following the Defendants' publications;
- (b) The Claimant's practice—largely based on direct access work—has suffered measurable disruption, including the discontinuation of multiple instructions;
- (c) The Second Defendant's repeated publications have generated suspicion and online abuse targeting the Claimant, including pejorative commentary on LinkedIn and Threads;
- (d) The Claimant has lost a contract worth £1 million per year and which was intended to subsist for 8 years;

While formal quantification is not required at this stage, the Claimant is in the process of collating evidence of reputational and commercial loss and reserves the right to provide particulars in due course.

11. The Second Defendant acted with malice. In particular:

- (a) The Article is not an isolated incident and the Second Defendant has repeatedly published adverse commentary about the Claimant in apparent pursuit of a personal or ideological vendetta. He has re-posted the Article on LinkedIn and posted negatively about the Claimant in a series of posts on Threads.com dated the 26th March 2025;
- (b) Insofar as the Article is concerned, the Second Defendant knew or ought to have known that the allegation that the Claimant had provided failed tax avoidance was untrue or grossly misleading, as there is no decision cited by the Defendant in the Article in which tax advice provided by the Claimant to his clients was held to be inefficacious;
- (c) The Second Defendant could not have concluded that the Scheme had been created or opined on by the Claimant simply on the basis that Arka mentioned the Claimant on their site;
- (d) The Article highlights cases in which the Claimant was unsuccessful but ignores cases in which the Claimant was successful;
- (e) The Article states that the Claimant relies on EU laws post-Brexit. The Second Defendant has made similar comments on Threads.com on the 26th March 2025.

- (f) The Second Defendant refused to amend the Article even after the it was pointed out to him that the Scheme had not been created or opined on by the Claimant. This was done through sharing by the Claimant with the Second Defendant on the 25th April 2025 an application made by the Claimant to the ICO in reliance of the Right to Be Forgotten under Article 17 GDPR (**'ICO Application'**) and then again by the Claimant writing to the Second Defendant on the 9th May 2025;
- (g) The Second Defendant has refused to amend the Article even after it was pointed out to him that the Claimant has only relied on EU laws post-Brexit only to the extent that they were retained by the UK or else in reliance of the VCLT in relation to periods during membership. This was explained to the Second Defendant by the Claimant on the 25th April 2025 (through the sharing of the ICO Application) and his email of the 9th May 2025;
- (h) The Second Defendant stated to the Claimant that he would publish all correspondence from the Claimant to the Second Defendant in the interests of transparency. When the Claimant wrote to the Second Defendant on the 2nd April 2025, the Second Defendant published that alongside his reply on LinkedIn. In his reply, he took the opportunity to make fresh pejorative statements about the Claimant. That post has been reacted to by 1,781 people. This had the effect of discouraging the Claimant from engaging with the Second Defendant for some time.
- (i) However, when the Claimant sent him on the 25th April 2025 the Claimant's application to the ICO under Article 17 GDPR (which rebuts all his points in full) and more robust letters on the 9th May 2025, the Defendant did not publish those;
- (j) The Second Defendant refused to publish clarifications provided to him by the Claimant. The Article refers to the fact that disciplinary proceedings were being conducted in relation to the Claimant. The Second Defendant was informed by the Claimant on the 25th April 2025 that the Bar Standards Board had concluded the Hamid proceedings with no finding of misconduct or disciplinary action, yet the Second Defendant failed to update or correct the Article. When the point was raised again to the Second Defendant by the Claimant on the 9th May 2025, the Second Defendant asked for the BSB decision - something which he had not asked for before. That belated query demonstrates a lack of genuine interest in the truth and supports the inference that the Second Defendant acted in bad faith. Furthermore, the Claimant was not obliged to provide the decision as a matter of law – the burden is on the publisher;
- (k) The Second Defendant has also ignored clarifications previously made to him. The body

of the Article states that the Claimant was criticised by a judge for failing to provide the details of a tax scheme he was defending. However, the argument raised by the Claimant in that case, *Rao Vision HR Solutions Limited v HMRC* [2023] EWHC1659 (Admin), was based on a claimed infringement of EU laws. It therefore did not require the scheme to be explained as even a national measure which is liable to dissuade constitutes an infringement for those purposes. This point had already been made to the Second Defendant in a post he made on Twitter in 2024 and which the Claimant had seen by the time of the publication of the Article (as the Article makes reference to it);

(l) The Second Defendant's tone has an element of mockery – when the Claimant objected to the 'failed tax avoidance' in his Pre-Action Letter of the 9th May 2025, the Second Defendant offered to replace it with 'hopeless tax avoidance', avoiding the point being made that the Scheme had not be designed or opined on by the Claimant.

(m) The Second Defendant further demonstrated malice on the 9th May 2025 by mischaracterising the Claimant's legal position, asserting that ridicule or selective publishing is not an actionable cause of action, thereby suggesting that the Claimant's complaint was misconceived or baseless. This was a distortion of the Claimant's actual position, which relied on malice as a ground for defeating defences and supporting aggravated damages.

12. The Second Defendant's conduct was high-handed, calculated to damage, and lacked any genuine public interest justification or any other defence.

13. The Claimant claims:

- (a) General damages (to be assessed by the Court following disclosure and/or at trial) for defamation;
- (b) Aggravated damages (to be assessed by the Court having regard to the Defendant's conduct and the evidence disclosed) on account of the Defendant's malice and failure to correct falsehoods despite notice;
- (c) An injunction restraining further publication of the words complained of or similar allegations;
- (d) Costs.

14. And the Claimant claims a published correction and apology; and submits that an apology is appropriate and justified in the circumstances. While discretionary, an apology is a recognised remedy in defamation cases where false and damaging allegations have caused serious harm. The publication by the First Defendant and Second Defendants were made without proper investigation, repeated after notice of falsity, and widely disseminated. An apology would serve the public interest in rectifying reputational harm and upholding accountability, and is a proportionate remedy to mitigate the ongoing impact of the publication.

Malicious Falsehood

15. Further and in the alternative to the claim for defamation, the words complained of constitute malicious falsehoods, in that:

(a) The statements identified in paragraphs 5 and 6 above were and are false in substance and in fact;

(b) The Defendants published them maliciously, in that:

- They knew the statements were false, or
- They were reckless as to whether the statements were true, and
- They published them with the dominant intention of injuring the Claimant in his professional reputation and causing loss;

(c) The publications were calculated to cause and did cause pecuniary loss to the Claimant in the way of his profession, within the meaning of section 3 of the Defamation Act 1952, including:

- Loss of clients and instructions (paragraph 10(a)-(d));
- Loss of a specific contractual arrangement worth £1 million per annum intended to run for 8 years.

16. By reason of the premises, the Claimant has suffered and continues to suffer serious financial loss and reputational damage.

17. The Claimant claims:

(a) Damages for malicious falsehood;

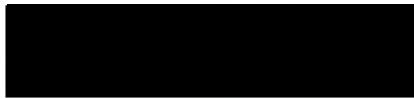
(b) An injunction restraining the Defendants from publishing the falsehoods or similar words;

(c) Costs.

STATEMENT OF TRUTH

I believe that the facts stated in these Particulars of Claim are true.

Signed:

A black rectangular box redacting the signature.

Setu Kamal

Date: 12/08/25