

From: Setu Kamal [REDACTED]
Subject: Without Prejudice Save As to Costs
Date: 19 May 2025 at 12:07:44 BST
To: Dan Neidle [REDACTED]

Dear Dan,

I have not heard from you.

Your words convey to the ordinary reasonable reader the meaning that I was a party to, or the architect of, a failed scheme of tax avoidance, and that I am thereby guilty of conduct which is dishonest or at the very least disreputable. This allegation is not only untrue, but highly damaging to my professional reputation.

You may suggest that your statements were a matter of opinion. However, that position is untenable for the following reasons:

1. *Aaronson v Channel 4* [2007] EWHC 2372 (QB) makes clear that where a publisher states or implies that a person engaged in improper or unlawful conduct — especially in relation to tax — the statement is to be regarded as one of fact, not opinion, unless unmistakably framed otherwise.

2. In *Koutsogiannis v Random House* [2019] EWHC 48 (QB), the Court confirmed that where an allegation conveys dishonesty or incompetence, the statement will usually be treated as a factual allegation, particularly when it lacks reference to the underlying facts or is written in conclusive terms.
3. *Riley v Murray* [2021] EWCA Civ 1223 further establishes that even short, social media–style posts may be held to carry serious defamatory imputations where they suggest unlawful or improper conduct.

Your reference to “failed tax avoidance from Setu Kamal” is not only seriously defamatory but carries the implication that I promoted or participated in unlawful conduct. The meaning is therefore to be treated as one of fact, and actionable as such.

I will now proceed to take action. I believe that the loss arising to me is in excess of £1 million per year.

Yours faithfully,

Setu Kamal