

POST OFFICE HORIZON IT
INQUIRY

Department for Business, Energy and Industrial Strategy
c/o Government Legal Department
Litigation Group
102 Petty France
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Post Office Horizon IT Inquiry
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By email only to:
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Our ref: POHITI/SWW1/28-02-2023

28 February 2023

Dear Sir/Madam,

I note that The Post Office Horizon Compensation and Infected Blood Interim Compensation Payment Schemes (Tax Exemptions and Relief) Regulations 2023 (SI 2023/184) (“the Regulations”), exempting named compensation schemes from tax liability, are due to come into force on 16 March 2023. I note, too, that the Regulations apply to the Group Litigation Scheme and the Overturned Historic Convictions Scheme claimants (and a compensation scheme associated with the Infected Blood Inquiry), but not to the Historic Shortfall Scheme.

I appreciate that the Historic Shortfall Scheme is being administered by Post Office Limited and that there have been many compensation payments made under Scheme.

Notwithstanding the above, I would be very grateful if you would notify me whether there is an intention on the part of Government to introduce legislation or amend the Regulations specified above to widen the scope of the tax exemption to include applicants under the Historic Shortfall Scheme. If that were done, applicants under the Historic Shortfall Scheme would be on an equal footing with applicants under the other schemes. If there is no such intention, I would be grateful for a full and reasoned justification for that stance.

Further, with reference to regulation 5 of the Regulations, I note that the Group Litigation Scheme does not appear to be included in the provision of relief from Inheritance Tax. Could you please inform me of the reasons behind this exclusion.

I would be grateful for a reply by the close of business on Tuesday 7th March 2023.

Yours sincerely

[GRO]

Sir Wyn Williams
Chair, Post Office Horizon IT Inquiry