

# VAT and Brexit: The Past, Present and Future

## Regulating for Globalization

03/12/2018

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Please refer to this post as: *Jeremy Cape and Max Schofield, 'VAT and Brexit: The Past, Present and Future', Regulating for Globalization, 03/12/2018, <http://regulatingforglobalization.com/2018/12/03/vat-and-brexit-the-past-present-and-future/>*

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Please find below the journal abstract of **“VAT and Brexit: The Past, Present and Future”** by **Jeremy Cape**, published in **EC Tax Review, Volume 27, Issue 6**, edited by **B. J. Kiekebeld**

Exact science rarely emerges during times of febrile political discourse such as that currently revolving around the withdrawal of the UK from the EU. Woody Allen once wrote of a man named C.N. Jerome, a psychic, who claimed he could guess any card being thought of ... by a squirrel.[fn] W. Allen, *The Insanity Defense* (Random House, 2007), 126.[/fn] Jerome may equally have professed to divine the outcome for UK VAT policy in the not-too-distant future (namely, 11 pm on 29 March 2019). Owing to this uncertainty and the possibility of up-to-date authorship becoming outdated by the time of publication, the authors have strived to cover certain topics in relation to VAT policy and Brexit with a caveated generality and occasional, hesitant prediction.