

What to say?

Published: January 12, 2026, 9:05 pm

I admit to being a little baffled as to what to say on the blog this morning. This rarely happens, as regular readers will know. However, it is also the case that I have never previously lived through days when the country in which I normally reside is choosing to self-destruct. Brexit wends its weary way towards 29 March. The options of leaving on a bad or no deal continue to be real. Staying is, at best, a damage limitation exercise. And the consequences for the future unity and well-being of the United Kingdom remain unknown, but appear stark at best. In the circumstances I do wonder if there is anything I can add to what I have already said, at least today.

Maybe this is why I am spending much of my time thinking even more intensely than usual about research issues. I thought it was worth updating on what I am working on.

First of all, in the past few days I have learnt that a paper I have co-authored with Prof Andrew Baker of Sheffield University on a qualitative approach to tax spillover analysis is to be published in the journal *Global Policy*. In addition to the journal paper we will also be publishing support documents. One is a guide as to the questions that we think such an assessment should address. The second is a tax spillover analysis for the UK, highlighting where we think the risks within the UK tax system really are. In total these papers will be about 50,000 words: this has been no small exercise.

I am also working on a new estimate of the EU tax gap: I expect this will be published in the new year at an event in the EU Parliament. This estimate builds on work I have been doing on macroeconomic basis for estimating such tax gaps: academic journal work on this issue is progressing.

I also have academic papers on tax on international relations and the Big 4 firms of accountants in progress.

In the background a new Green New Deal paper is in development.

And discussions on accounting standards are taking an increasing part of my time.

And I have to teach next term.

I may not have much to say here today, but I have elsewhere. And it provides some distraction from the despair that I feel about Brexit, which will persist whatever the outcome.