

The Court of Justice of the EU confirmed the possibility for the UK to unilaterally withdraw from the Brexit

The Court of Justice of the EU (in the full court composition) published yesterday its decision in Case C-621/18 *Wightman and others* in which it confirmed the opinion of AG Campos Sánchez-Bordona (see our previous <u>EU Tax Alert 2018/17</u>) and concluded that the United Kingdom is free to revoke unilaterally the notification of its intention to withdraw from the EU.

Given the urgency of the matter at stake, the case was decided under the expedited procedure which enables the Court to give its rulings quickly in exceptionally urgent cases by reducing procedural time-limits and giving such cases absolute priority.

In brief, the CJEU held that in the absence a specific provision governing the revocation of the notification concerning withdrawal intention, the rules dealing with the notification of the withdrawal intention contained in Article 50(1) TEU shall apply. Accordingly, the CJEU held that the revocation may be decided unilaterally, in accordance with the constitutional requirements of the Member State concerned. Moreover, the CJEU pointed out that the revocation by a Member State of the notification of its withdrawal intention reflects a sovereign decision to retain its status as a Member State of the European Union, a status which is neither suspended nor altered by the withdrawal notification.

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