



Taxing Banks Fairly

Sajid M. Chaudhry, Andrew W. Mullineux

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Examining the taxation and regulation of banks, this book highlights the views of practitioners, tax experts, policy makers and academics on the appropriateness and effectiveness of bank taxation in the light of the financial crisis. It covers the topical issues of whether the EU should introduce a financial transactions, 'Tobin' or 'Robin Hood' tax and whether VAT should be extended to financial services.

This comprehensive book offers an ethical perspective on bank taxation and financial stability to complement the traditional political economy approach. It also considers how a bank levy or financial activities tax, could be used to ensure that big banks make a 'true and fair' contribution to their insurance by taxpayers.

Covering a range of topics on bank and financial sector taxation, this book will prove a valuable resource for academics, policy makers and financial regulators.

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