



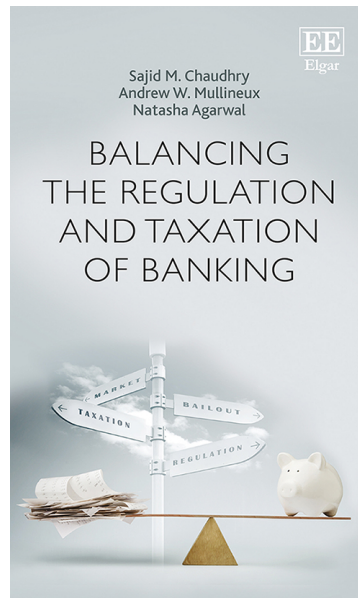
## Balancing the Regulation and Taxation of Banking

Sajid M. Chaudhry, Aston University and Andrew W. Mullineux, The Business School, University of Birmingham, UK and Natasha Agarwal, Indian Institute of Foreign Trade, New Delhi, India

This concise book gives a unique overview of bank taxation as an alternative or a compliment to prudential regulation or non-revenue taxation. Existing bank taxation is reviewed with a view to eliminating distortions in the tax system, which have incentivized banks to engage in risky activities in the past. The authors analyse the taxation of financial instruments trading, as well as the taxation of banking products and services to gauge whether this could finance resolution mechanisms and also help to ensure the stability of banks.

'Given the critical role played by banks and their behaviour during the global financial and sovereign debt crises, this excellent book on Balancing the Regulation and Taxation of Banking by Sajid M. Chaudhry, Andrew W. Mullineux and Natasha Agarwal could not be more timely. It provides an excellent in-depth analysis of how banks are taxed and regulated in various countries – including financial transaction taxes, VAT and other fiscal treatments. It also provides thought provoking recommendations on how tax and fairness of treatment of banks should be balanced.'

– Philip Molyneux, Bangor University, UK



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