



Good Taxes: The Case for Taxing Foreign Currency Exchange and Other Financial Transactions

Alex C. Michalos

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
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Financial transactions taxes are in force in all the major developed countries except the USA and Canada. Typically the tax is 0.25% or less, paid whenever stocks and shares or bonds, etc. change hands. The tax originally proposed by Tobin would be a new tax applicable to all international transactions in which currency is exchanged. A similar tax in North America could bring in billions of dollars, even if the tax were as low as 0.1%.

In *Good Taxes*, Alex Michalos puts forth the argument in favour of a financial transactions tax. He looks at the tax as being a benefit to the countries that collect it, as well as a possible solution to such problems as world poverty and the underfunding of the United Nations.

Good Taxes provides a thorough analysis of the debate over the proposed tax. Michalos traces the development of the debate back to the proposed Tobin Tax, then details the arguments for and against the implementation of a financial transactions tax. The conclusion is one that is sure to have an impact in North American financial circles.

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