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the financial crisis of 2008 renewed the interest in implementing a financial transaction tax on a global scale as no consensus was reached in 2011 the european union suggested imposing a european union financial transaction tax eu ftt this book discusses this original eu concept of taxing financial transactions and contains a detailed description of the efforts made by selected eu member states within the framework of the mechanism of enhanced cooperation between 2013 and mid 2024 in the field of financial transaction taxation moreover it discusses the financial transaction taxes recently adopted at the national level in three eu countries that have taken part in the enhanced cooperation mechanism france italy and spain additionally the book presents a review of global scientific research indicating the possible effects of the ftt in the last chapter the author presents the results of her research on the impact of introducing the ftt on derivatives trading in the financial market in italy and her concept of taxing financial transactions the book may become a recommended reading for scholars and researchers of taxes and financial markets the history of economic thought and the problems of the functioning of the eu and will also find an audience among employees of financial and tax departments tax administration staff practitioners in the

finance industry as well as politicians and governing authorities interested in implementing the ftt

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