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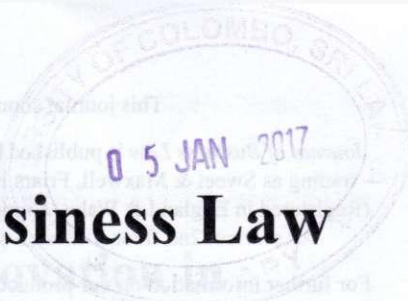
Bank Levies: An Innovation in Post-Crisis Bank Taxation

Mary Dowell-Jones and Ross Buckley Bank levies have been implemented broadly in Europe in differing ways. This article offers an analysis of the UK bank levy, compares it with the levies in France and Germany, and outlines the US position. It particularly highlights the marked instability which has characterised the UK levy and the general inadequacy of the scale of the levies.

The Merits Factor in Assessing an Unreasonable Refusal of ADR: A Critique and a Proposal

Masood Ahmed In this article, the author discusses the need for a reformulation of the “merits factor” test provided by the Court of Appeal’s judgment in *Halsey v Milton Keynes General NHS Trust*, whereby a litigant’s reasonable belief in the strength of his or her case is, of itself, sufficient justification for refusing an offer of alternative dispute resolution. The author also considers the policy rational behind the test and reviews its application in case law, suggesting how the test might be revised.

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