



economics



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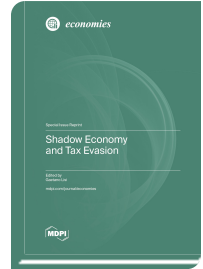
Shadow Economy and Tax Evasion

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Shadow economy and tax evasion are widely studied topics in economics and behavioural sciences. Still, determinants of the tax behaviour of individuals and firms (including psychological aspects and social and cultural norms and customs) are not fully understood. Additionally, questions related to the evolution, operation, and design of formal institutions capable of effectively counteracting these two widespread and related phenomena remain (substantially) unanswered. Finally, fiscal policies fighting against shadow economy and tax evasion could (at least in the short term and in some countries) have adverse effects on economic growth and unemployment. This Special Issue Reprint contributed to improving the understanding of several aspects of shadow economy and tax evasion. It comprises 12 papers, both theoretical and empirical, by scholars and experts in the field.



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