

# Bibliography

Issue 13-14  
July-August 2011

**Tax evasion**  
**Tax avoidance**



**BANK OF GREECE**  
EUROSYSTEM

**B** ΒΙΒΛΙΟΘΗΚΗ  
ΤΗΣ ΤΡΑΠΕΖΑΣ  
ΤΗΣ ΕΛΛΑΔΟΣ  
Library of the Bank of Greece

Economic Research Department  
Library Section

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Note: Cover's picture "The Yellow Books, c.1887" belongs to Vincent Van Gogh (1853-1890)

## Introduction

Since July 2010, when the first issue of the online publication *Bibliography* was inaugurated, it utilizes both print and electronic resources of the Library in order to present bibliographic references on a given topic. The objective is to provide current information and to facilitate the research conducted by the users' community. The selection of the subjects is related to the activities of the Bank of Greece as well as to the current economic developments.

The “*Topic of the Month*” for the recent issue of *Bibliography* refers to **Tax evasion and Tax avoidance**, a topic which is always current in Greece and abroad. *Tax evasion* is defined as the illegal avoidance of paying taxes, e.g. by not presenting or hiding income sources from the revenue form, whereas the *tax avoidance* means whatever legal procedures or ways exist to avoid paying taxes.<sup>1</sup>

The bibliographic references of this issue derive from two basic information sources:

1. *the Library's online public access catalog (WebOPAC)*: selections from the print collection, including publications of the Bank of Greece,
2. *the federated search mechanism, 360 Search*: research results in full text from the Library's electronic resources: ABI/Inform, CEPR, EconLit, JSTOR, NBER and ScienceDirect.

### *Edited by*

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Athens, August 26, 2011

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<sup>1</sup> Chrisovitsiotis, I. & Stavrakopoulos, I. (2001). *English-Greek and Greek English dictionary of trade – banking and finance terms*, 5<sup>th</sup> ed. Athens, Papazisis Publications (in Greek)

## Monographs and working papers from the Library's print collection

Electronic address: <http://www.bankofgreece.gr/Pages/en/Bank/Library/opac.aspx>

2011

[Φοροδιαφυγή στην Ελλάδα: μια γενική επισκόπηση](#)

Βασαρδάνη, Μελίνα

article of the *Οικονομικό Δελτίο της Τράπεζας της Ελλάδος*

2011, Ιούνιος, τεύχ. 35, σ.15-25

Source: [Τράπεζα της Ελλάδος](#)

2009

[Modeling distortionary taxation](#) / Panagiotis Chronis -- Athens : Bank of Greece, 2009 -- 26 p., 21 cm. -- (Working paper (Bank of Greece) ; 95)

BOX/330 /B2253-W/NO.95

2008

[Assessing the federal deduction for state and local tax payments](#) / Gilbert E. Metcalf -- Cambridge, MA : NBER, 2008 -- 40 p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 14023)

BOX/330 /N277-W/NO.14023

[Myth and reality of flat tax reform : micro estimates of tax evasion response and welfare effects in Russia](#) / Yuriy Gorodnichenko, Jorge Martinez-Vazquez, Klara Sabirianova Peter -- Cambridge, MA : NBER, 2008 -- 55 p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 13719)

BOX/330 /N277-W/NO.13719

[\[The\] Shadow economy, corruption and governance](#) / edited by Michael Pickhardt, Edward Shinnick -- Cheltenham : Edward Elgar, 2008 -- x, 281 p. : ill., 24 cm. -- (INFER advances in economic research series)

338.5 /SH12

[Unreported employment and tax evasion in mid-transition : comparing developments and causes in the Baltic States](#) / Jaanika Merikull and Karsten Staehr -- [Tallinn] : Eesti Pank, 2008 -- 36 p., 30 cm. -- (Working papers of Eesti Pank ; 08/06)

BOX/330 /EE79-W/NO.08/06

2007

[Αντιμετώπιση της φοροδιαφυγής \(Σχέδιο Νόμου\)](#) / Οικονομική και Κοινωνική Επιτροπή της Ελλάδος -- Αθήνα : Ο.Κ.Ε., 2007 -- 15 σ., 28 εκ. -- (Γνώμη της Ο.Κ.Ε. ; 188)

BOX/330 /OI4-G/NO.188

[Encouraging savings through tax-preferred accounts](#) / Organisation for Economic Co-operation and Development -- Paris : OECD, 2007 -- 126 p. : ill., 23 cm. -- (OECD tax policy studies ; 15)

332.175 2 /OR378-E

[\[The\] Informal sector](#) / Aureo de Paula, Jose A. Scheinkman -- Cambridge, MA : NBER, 2007 -- 37 p., [7] leaves of tables, 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 13486)

BOX/330 /N277-W/NO.13486

## 2005

[Corporate tax avoidance and firm value](#) / Mihir A. Desai, Dhammika Dharmapala -- Cambridge, MA : NBER, 2005 -- 25, [5] p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 11241)

BOX/330 /N277-W/NO.11241

[Place of work and place of residence : informal hiring networks and labor market outcomes](#) / Patrick Bayer, Stephen Ross, Giorgio Topa -- Cambridge, MA : NBER, 2005 -- 35, [17] p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 11019)

BOX/330 /N277-W/NO.11019

## 2004

[H] Παραοικονομία στην Ελλάδα και τον κόσμο : προσέγγιση των βασικών πτυχών του προβλήματος / Ιωάννης Σ. Βαβούρας, Γιώργος Α. Μανωλάς -- Αθήνα : Εκδόσεις Παπαζήση, 2004 -- 153 σ. : εικ., 21 εκ.

339.3 /V471-P

[Corporate tax avoidance and high powered incentives](#) / Mihir A. Desai, Dhammika Dharmapala -- Cambridge, Mass. : NBER, 2004 -- 34, [5] p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 10471)

BOX/330 /N277-W/NO.10471

[Corporate tax evasion with agency costs](#) / Keith J. Crocker, Joel Slemrod -- Cambridge, Mass. : NBER, 2004 -- 24, [2] p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 10690)

BOX/330 /N277-W/NO.10690

## 2003

[\[The\] Response of the informal sector to trade liberalization](#) / Pinelopi K. Goldberg, Nina Pavcnik -- Cambridge, Mass. : NBER, 2003 -- 33, [16] p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 9443)

BOX/330 /N277-W/NO.9443

[H] Παραοικονομία στην Ελλάδα : επανεξέταση / Παναγιώτης Γ. Παυλόπουλος -- Αθήνα : Ι.Τ.Ε.Π., 2002 -- 210 σ. : πίν., διαγρ., 24 εκ. -- (Μελέτες / Ινστιτούτο Τουριστικών Ερευνών και Προβλέψεων ; 15)  
339.3 /P337-PA

Φοροδιαφυγή στις ανώνυμες εταιρίες : εκτιμήσεις από τις εισαχθείσες στο Χρηματιστήριο Αξιών Αθηνών / του Κ. Ν. Κανελλόπουλου -- Αθήνα : ΚΕΠΕ, 2002 -- 26 σ., 30 εκ. -- (Εργασίες για συζήτηση / Κέντρο Προγραμματισμού και Οικονομικών Ερευνών ; 75)  
BOX/330.949 5 /K4192-E/NO.75

Back-alley banking : private entrepreneurs in China / Kellee S. Tsai -- Ithaca, N.Y. : Cornell University Press, 2002 -- xv, 316 p. : ill., 25 cm.  
332.109 51 /T7821-B

Hiding in the shadows : the growth of the underground economy / Friedrich Schneider with Dominik Enste -- Washington D.C. : International Monetary Fund, 2002 -- 14 p., 22 cm. -- (Economic issues (International Monetary Fund) ; 30)  
330 /SC574-H

Informal financial networks : theory and evidence / Mark J. Garmaise, Tobias J. Moskowitz -- Cambridge, Mass. : NBER, 2002 -- 49 p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 8874)  
BOX/330 /N277-W/NO.8874

[A] Theory of informal sector / Yoshiaki Azuma, Herschel I. Grossman -- Cambridge, Mass. : NBER, 2002 -- 19 p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 8823)  
BOX/330 /N277-W/NO.8823

Παραοικονομία και φοροδιαφυγή στην Ελλάδα / Ν. Τάτσος ; με τη συνεργασία των Δ. Χριστόπουλου ... [κ.ά.] -- Αθήνα : Παπαζήσης, 2001 -- 534 σ., 24 εκ.  
364.133 /T216-P

Φορολογικές κυρώσεις : επιστημονική ημερίδα, Αθήνα 16 Μαΐου 2001 ; επιμέλεια Ι.Γ. Φωτόπουλος -- Αθήνα Κομοτηνή : Εκδόσεις Αντ. Ν. Σάκκουλα, 2002 -- 196 σ., 24 εκ.  
343.495 04 /F769

Tax evasion and firm survival in competitive markets / Filip Palda -- Cheltenham : Edward Elgar Publishing, 2001 -- vii, 136 p., 24 cm.  
336.243 16 /P153-T

Tax rates and tax evasion : evidence from "missing imports" in China / Raymond Fisman, Shang-Jin Wei -- Cambridge, Mass. : NBER, 2001 -- 17p. : tables, 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 8551)  
BOX/330 /N277-W/NO.8551

[Tax rates and tax evasion : evidence from 'missing imports' in China](#) / Raymond Fisman, Shang-Jin Wei -- London : CEPR, 2001 -- 32 p., 21 cm. -- (Discussion paper series / Centre for Economic Policy Research ; 3089)  
BOX/338.9 /C397-D/NO.3089

## 2000

[Φορολογικές ελαφρύνσεις και απλουστεύσεις και άλλες διατάξεις : σχέδιο νόμου](#) / Οικονομική και Κοινωνική Επιτροπή της Ελλάδος -- Αθήνα : Ο.Κ.Ε., 2000 -- 15 σ., 28 εκ. -- (Γνώμη της Ο.Κ.Ε. ; 47)  
BOX/330 /OI4-G/NO.47

[\[The\] Impact of the estate tax on the wealth accumulation and avoidance behavior of donors](#) / Wojciech Kopczuk, Joel Slemrod -- Cambridge, Mass. : NBER, 2000 -- 41p., [10] p. of plates, 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 7960)  
BOX/330 /N277-W/NO.7960

[Policies, institutions and the dark side of economics](#) / Vito Tanzi -- Cheltenham : Edward Elgar, c2000 -- xi, 282 p., 25 cm.  
338.9 /T171-P

[\[The\] Political economy of capital controls](#) / Gunther G. Schulze -- Cambridge : Cambridge University Press, 2000 -- xiv, 282 p., 24 cm.  
332.46 /SC391-P

[Tax avoidance, evasion, and administration](#) / Joel Slemrod, Shlomo Yitzhaki -- Cambridge, Mass. : NBER, 2000 -- 76 p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 7473)  
BOX/330 /N277-W/NO.7473

[Tax evasion in a transition from socialism to capitalism : the psychology of the social contract](#) / Martti Vihanto ; Bank of Finland -- Helsinki : Bank of Finland, 2000 -- 35 p., 21 cm. -- (BOFIT discussion papers ; 00/06)  
BOX/330 /B218-BD/NO.00/06

[Why pay more? : corporate tax avoidance through transfer pricing in OECD countries](#) / Eric J. Bartelsman, Roel M. W. J. Beetsma -- London : CEPR, 2000 -- 20 p., 21 cm. -- (Discussion paper series / Centre for Economic Policy Research ; 2543)  
BOX/338.9 /C397-D/NO.2543

## 1999

[Black cash tax evasion in Russia : its forms, incentives and consequences at firm level](#) / Andrei Yakovlev ; Bank of Finland -- Helsinki : Bank of Finland, 1999 -- 40 p., 21 cm. -- (BOFIT discussion papers ; 99/03)  
BOX/330 /B218-BD/NO.99/03

[Understanding tax evasion dynamics](#) / Eduardo M.R.A. Engel, James R. Hines, Jr -- Cambridge, Mass. : NBER, 1999 -- 68 p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 6903)  
BOX/330 /N277-W/NO.6903

## 1998

[Capital gains taxation and tax avoidance : new evidence from panel data](#) -- Cambridge, Mass. : NBER, 1998 -- 37 p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 6399)

BOX/330 /N277-W/NO.6399

[VAT base broadening, self supply, and the informal sector](#) -- Cambridge, Massachusetts : NBER, 1998 -- 30 p., 22 cm. -- (Working paper series (National Bureau of Economic Research) ; 6349)

BOX/330 /N277-W/NO.6349

## 1997

[Convenzioni per evitare le doppie imposizioni sui redditi = Conventions for the avoidance of double taxation with respect to taxes on income](#) / Banca Commerciale Italiana -- Milano : Banca Commerciale Italiana, 1997 -- 2 v., 24 cm.

341.484 /B218-C

## 1996

[Financing government in the transition : Bulgaria : the political economy of tax policies, tax bases, and tax evasion](#) / edited by Zeljko Bogetic, Arye L. Hillman ; with a foreword by Alan Gelb and a preface by Christiaan J. Poortman -- Aldershot : Published in association with The World Bank by Avebury, c1996 -- xv, 254 p. : tables, 23 cm. -- (World Bank regional and sectoral studies)

336.497 7 /F491

## 1995

[Παραοικονομία και φοροδιαφυγή : μετρήσεις και οικονομικές επιπτώσεις](#) / Κωνσταντίνος Κανελλόπουλος, Ιωάννης Κουσουλάκος, Βασίλειος Ράπανος ; σε συνεργασία Κωνσταντίνου Κωτσή, Αγγέλας Μακροπούλου -- Αθήνα : ΚΕΠΕ, 1995 -- 182 σ., 24 εκ. -- (Εκθέσεις / Κέντρο Προγραμματισμού και Οικονομικών Ερευνών ; 15)

364.133 /P221

## 1993

[Φορολογικό καθεστώς, παραοικονομία και φοροδιαφυγή στην Ελλάδα](#) / Ιδρυμα Μεσογειακών Ερευνών ; υπεύθ. έρευνας Κ. Καλυβιανάκης, Μ. Ξανθάκης, Α. Λεβέντης, Β. Μανεσιώτης, Σ. Θεοδωρόπουλος, Κ. Τραχανάς, Κ. Φλεσιοπούλου -- Αθήνα : Παπαζήσης, 1993 -- 331 σ., 22 εκ.

339.3 /ID18-F

[Informal financial markets in developing countries : a macroeconomic analysis](#) / Peter Montiel, Pierre-Richard Agenor and Nadeem U.I. Haque -- Oxford : Blackwell, 1993 -- xi, 212 p. : tables, 23 cm. -- (Advances in theoretical and applied economics)

332.091 724 /M791-I

## 1992

[Informal economic activity](#) / J.J. Thomas -- Ann Arbor : University of Michigan Press, c1992 -- xii, 371 p., 24 cm.  
330 /T458-I

## 1991

[\[The\] Dilemma of the informal sector : report of the Director-General](#) / International Labour Conference -- Geneva : ILO, 1991 -- 65 p., 23 cm. -- (Report (International Labour Conference) ; 78th)  
331 /IN61-R/SESS.78/1991

[Financial systems and development : what role for the formal and informal financial sectors?](#) / by Dimitri Germidis, Denis Kessler, and Rachel Meghir -- Paris : Development Centre of the Organisation for Economic Co-operation and Development, 1991 -- 253 p. : ill., 23 cm. -- (Development Centre studies)  
332 /G374-F

[\[The\] Informal sector in the 1980s and 1990s](#) / by Harold Lubell -- Paris : Development Centre of the Organisation for Economic Co-operation and Development, 1991 -- 128 p., 23 cm. -- (Development Centre studies)  
331.125 /L928-I

## 1990

[Παραοικονομία : άρθρα](#) / των Γ. Βαβούρα ... [κ. ά.] ; επιμελητής Γιάννης Βαβούρας -- Αθήνα : Κριτική, c1990 -- 379 σ. : διαγρ., 21 εκ.  
339.3 /P222

[Cheating the government : the economics of evasion](#) / Frank A. Cowell -- Cambridge, Mass. London : MIT Press, c1990 -- xii, 267 p. : ill., 21 cm.  
336.2 /C874-C

[\[The\] Informal sector revisited](#) / edited by David Turnham, Bernard Salome, Antoine Schwarz -- Paris : Development Centre of the Organisation for Economic Co-operation and Development, 1990 -- 226 p., 23 cm. -- (Development Centre seminars)  
331.125 /OR68-I

## 1988

[\[The\] Underground economies : tax evasion and information distortion](#) / Edgar L. Feige -- New York : Cambridge University Press, 1988 -- xi, 378 p. : ill., 24 cm.  
339.3 /UN55-D

## 1987

[H] Παραοικονομία στην Ελλάδα : μία πρώτη ποσοτική οριοθέτηση / Παναγιώτου Γ. Παυλόπουλου -- Αθήνα : IOBE, 1987 -- 210 σ. : πίν., διαγρ., 24 εκ. -- (Ειδικές μελέτες / Ιδρυμα Οικονομικών και Βιομηχανικών Ερευνών ; 17)

339.3 /P337-P

International tax avoidance and evasion : four related studies -- Paris : Organization for Economic Co-operation and Development, 1987 -- 112 p. : ill., 23 cm. -- (Issues in international taxation ; 1)

336.206 /OR68-I

[The] Unofficial economy : consequences and perspectives in different economic systems / edited by Sergio Alessandrini and Bruno Dallago -- Brookfield, Vt., USA : Gower, c1987 -- 345 p. : ill., 23 cm.

339.3 /UN58

## 1986

[The] Effect of federal tax deductibility on state and local taxes and spending / Martin Feldstein, Gilbert Metcalf -- Cambridge, MA : NBER, 1986 -- 50, [10] p., 28 cm. -- (Working paper series (National Bureau of Economic Research) ; 1791)

BOX/330 /N277-W/NO.1791

[The] Shadow economy in Britain and Germany : based on a comparative research project undertaken by the Institute for Fiscal Studies, London, and the Institut für Angewandte Wirtschaftsforschung, Tübingen / Stephen Smith and Susanne Wied-Nebbeling -- London : Anglo-German Foundation for the Study of Industrial Society, c1986 -- viii, 102 p., 22 cm.

339.3 /SM659-S

## 1985

Britain's shadow economy / Stephen Smith -- Oxford [Oxfordshire] : Oxford University Press, 1986 -- xii, 203 p. : ill., 23 cm.

339.3 /SM659-B

[The] Economics of the shadow economy : proceedings of the International Conference on the Economics of the Shadow Economy, held at the University of Bielefeld, West Germany, October 10-14, 1983 / edited by Wulf Gaertner and Alois Wenig -- Berlin : Springer-Verlag, 1985 -- xiv, 401 p. : ill., 25 cm. -- (Studies in contemporary economics ; 15)

339.3 /EC17

## 1984

Προβλήματα της ελληνικής οικονομίας : θέματα από το χώρο της επιχείρησης : διαλέξεις - συζητήσεις / Ανωτάτη Σχολή Οικονομικών και Εμπορικών Επιστημών -- Αθήνα : Ανωτάτη Σχολή Οικονομικών και Εμπορικών Επιστημών, 1984 -- 208 σ., 21 εκ.

330.949 5 /AN613-P

## 1982

[The] [Psychology of taxation](#) / Alan Lewis -- New York : St. Martin's Press, 1982 -- x, 257 p., 23 cm.

336.2 /L673-P

[The] [Subterranean economy](#) / Dan Bawly -- New York : McGraw-Hill, c1982 -- xv, 187 p., 24 cm.

339.3 /B354-S

[The] [Underground economy in the United States and abroad](#) / edited by Vito Tanzi -- Lexington, Mass. : Lexington Books, c1982 -- x, 340 p. : ill., 24 cm.

339.3 /UN55

## 1980

[Κώδιξ φορολογικών κινήτρων](#) : μετά των ερμηνευτικών λύσεων του Υπουργείου Οικονομικών και της Νομολογίας / επιμελεία Χρήστου Ν. Τότση -- 2η έκδ. -- Αθήναι : Πάμισος, 1980 -- 243 σ., 24 εκ. -- (Κώδικες οικονομικής νομοθεσίας ; 6)

343.052 3 /K76

## 1979

[Tax avoidance and evasion : the individual and society](#) / Barry Bracewell-Milnes -- London : Panopticum, 1979 -- 119, [1] p., 21 cm.

336.2 /B829-T

[Tax avoision : the economic, legal, and moral inter-relationships between avoidance and evasion](#) / A.R. Hiersic ... [et al.] ; prologue, Arthur Seldon ; epilogue, Barry Bracewell-Milnes ; with a foreword by Lord Harris of High Cross -- London : Institute of Economic Affairs, 1979 -- x, 134 p., 21 cm. -- (IEA readings ; 22)

336.2 /T235-A

[A] [Voluntary tax? : new perspectives on sophisticated estate tax avoidance](#) / George Cooper -- Washington : Brookings Institution, c1979 -- viii, 115 p., 24 cm. -- (Studies of government finance . Second series)

336.276 /C776-V

## 1978

[The] [Employment effects of the proposed change in the tax deductibility of the "Three Martini Lunch"](#) / by Steven D. Braithwait -- [Washington] : U.S. Dept. of Labor, Bureau of Labor Statistics, 1978 -- 8, 2 p., 27 cm. -- (BLS working papers ; 80)

BOX/330 /UN58-B/NO.80

## 1977

[La] [Fraude fiscale en Belgique : 100 milliards en 1975, plus de 140 milliards en 1977?](#) / Max Frank -- [Bruxelles] : Editions de l'Universite de Bruxelles, c1977 -- 62 p., 24 cm.

336.2 /F828-F

[A] Voluntary tax? : new perspectives on sophisticated estate tax avoidance / George Cooper -- Washington D.C. : The Brookings Institution, 1977 -- p. 161-247 : tables, 23 cm. -- (Brookings general series reprint ; 329)  
BOX/330 /B872-R/NO.329

#### 1973

[L'] Exacte perception de l'impôt : actes du colloque de l'Institut belge de finances publiques tenu le 15 mai 1972 ... = De juiste belastingheffing : acta van het acta van het Belgisch Instituut voor Openbare Financien op 15 mei 1972 ... / preface de R[obert] Henrion ; textes reunis par M. Frank -- Bruxelles : E. Bruylant, 1973 -- 397 p. : ill., 24 cm.  
336.2 /EX96

Tax loopholes : the legend and the reality / Roger A. Freeman -- Washington : American Enterprise Institute for Public Policy Research, c1973 -- 91 p., 23 cm. -- (Hoover Institution studies ; 40); (AEI-Hoover policy studies ; 5)  
336.242 /F855-T

#### 1961

Φορολογικά κίνητρα δι' οικονομική ανάπτυξιν / Κλαύδιου Β. Μπανταλούκα -- Πειραιεύς, 1961 -- 16 σ., 25 εκ.  
ΠΖ /134

#### 1960

Income tax exemptions : an analysis of the effects of personal exemptions on the income tax structure / by Michael E. Levy -- Amsterdam : North-Holland, 1960 -- xii, 148 p. : diagrs., tables, 23 cm.  
336.242 /L668-I

#### 1959

Φορολογικά κίνητρα / Βασική Επιτροπή Δημοσιονομικών & Πιστωτικών Θεμάτων -- Αθήναι : Ε.Ε.Ο.Π., 1959 -- 203 σ. : πίν., 27 εκ.  
ΠΖ /114

#### 1957

[Γα] Φορολογικά κίνητρα ίδια εν Ελλάδα / υπό Ι. Ν. Κούλη -- Αθήναι : "Το Νομικόν"-Σάκκουλας, 1957 -- 98 σ., 24 εκ.  
ΠΖ /108

#### 1965

Φορολογικόν ποινικόν δίκαιον : αξίωσις πρόσθετου φόρου / Μιχ. Γ. Κυπραίου -- [Αθήναι], 1965 -- 260 σ., 25 εκ.  
ΠΖ /151

Double imposition et evasion fiscale : recueil des accords internationaux et des dispositions de droit interne tendant a eviter la double imposition et l'evasion fiscale / Societe des Nations -- [Geneve : Societe des Nations, 1925] -- 6 v. : diagrs., 25 cm.  
ΠΣΤ /7

## Articles and working papers from Library's electronic resources

Electronic address of the federated search mechanism **360 Search** by Serials Solutions:  
<http://yk2kj2kd4h.cs.serialssolutions.com/>

### [Anti-deferral and anti-tax avoidance](#)

Miller, Michael J.

***International Tax Journal* (0097-7314)**

2011-07-01

Source: [ABI/INFORM Complete](#)

### [Beware of China's tax anti-avoidance stance](#)

Anonymous

***International Tax Review* (0958-7594)**

2011-07-01

Source: [ABI/INFORM Complete](#)

### [Comment on "A dynamic portfolio choice model of tax evasion: comparative statics of tax rates and its implication for economic growth"](#)

Dzhumashev, Ratbek; Gahramanov, Emin.

***Journal of Economic Dynamics and Control* (0165-1889)**

March 2011. Vol.35, Iss.3; p.253-256

Source: [ScienceDirect: Subscribed Content \(360 Search\)](#)

### [Corporate tax avoidance and stock price crash risk: firm-level analysis](#)

Kim, Jeong-Bon; Li, Yinghua; Zhang, Liandong.

***Journal of Financial Economics* (0304-405X)**

June 2011. Vol.100, Iss.3; p.639-662

Source: [ScienceDirect: Subscribed Content \(360 Search\)](#)

### [Economic growth, corruption and tax evasion](#)

Cerqueti, Roy; Coppier, Raffaella.

***Economic Modelling* (0264-9993)**

January-March 2011. Vol.28, Iss.1-2; p.489-500

Source: [ScienceDirect: Subscribed Content \(360 Search\)](#)

[In India, tax evasion is a national sport](#)

Dhara, Tushar; Thomas, Cherian.

***Business Week* (0739-8395)**

2011-08-01

Source: [ABI/INFORM Complete](#)

[Indeterminacy, underground activities and tax evasion](#)

Busato, Francesco; Chiarini, Bruno; Marchetti, Enrico.

***Economic Modelling* (0264-9993)**

May 2011. Vol.28, Iss.3; p.831-844

Source: [ScienceDirect: Subscribed Content \(360 Search\)](#)

[Referendums, trust, and tax evasion](#)

Hug, Simon; Spörri, Franziska.

***European Journal of Political Economy* (0176-2680)**

March 2011. Vol.27, Iss.1; p.120-131

Source: [ScienceDirect: Subscribed Content \(360 Search\)](#)

[\[The\] Role of multinational companies in tax evasion and tax avoidance the case of Nigeria](#)

Otusanya, Olatunde Julius

***Critical Perspectives on Accounting* (1045-2354)**

March 2011. Vol.22, Iss.3; p.316-332

Source: [ScienceDirect: Subscribed Content \(360 Search\)](#)

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