Tax evasion
Tax avoidance
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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.\(^1\)

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.

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


#### 2011

**Φοροδιαφυγή στην Ελλάδα: μια γενική επισκόπηση**  
Βασιλακόπουλος, Βασιλάκος  
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

BOX/330 /N277-W/NO.14023

BOX/330 /N277-W/NO.13719

338.5 /SI112

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

Bibliography: *Tax evasion and Tax avoidance*, issue 13-14 / July-August 2011  
3
332.175 2 /OR378-E

BOX/330 /N277-W/NO.13486

2005

BOX/330 /N277-W/NO.11241

BOX/330 /N277-W/NO.11019

2004

339.3 /V471-P

BOX/330 /N277-W/NO.10471

BOX/330 /N277-W/NO.10690

2003

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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)


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


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<td>[The] Impact of the estate tax on the wealth accumulation and avoidance behavior of donors</td>
<td>Wojciech Kopczuk, Joel Slemrod</td>
<td>Cambridge</td>
<td>41</td>
<td>NBER</td>
<td>(Working paper series (National Bureau of Economic Research) ; 7960)</td>
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<td>Policies, institutions and the dark side of economics</td>
<td>Vito Tanzi</td>
<td>Cheltenham</td>
<td>282</td>
<td>Edward Elgar</td>
<td>(Gnomi tis O.K.E. ; 47)</td>
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<td>Tax avoidance, evasion, and administration</td>
<td>Joel Slemrod, Shlomo Yitzhaki</td>
<td>Cambridge</td>
<td>76</td>
<td>NBER</td>
<td>(Working paper series (National Bureau of Economic Research) ; 7473)</td>
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<td>Tax evasion in a transition from socialism to capitalism</td>
<td>Martti Vihanto ; Bank of Finland</td>
<td>Helsinki</td>
<td>35</td>
<td>Bank of Finland</td>
<td>(BOFIT discussion papers ; 00/06)</td>
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<td>1999</td>
<td>Black cash tax evasion in Russia: its forms, incentives and consequences at firm level</td>
<td>Andrei Yakovlev ; Bank of Finland</td>
<td>Helsinki</td>
<td>40</td>
<td>Bank of Finland</td>
<td>(BOFIT discussion papers ; 99/03)</td>
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1998


**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)

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.

1996


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)

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331.125 /L928-I

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

336.2 /C874-C

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1988

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<td>[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</td>
<td>Wulf Gaertner and Alois Wenig</td>
<td>Berlin : Springer-Verlag, 1985 -- xiv, 401 p. : ill., 25 cm. -- (Studies in contemporary economics ; 15)</td>
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**Κώδιξ φορολογικών κινήτρων** : μετά των ερμηνευτικών λύσεων του Υπουργείου Οικονομικών και της Νομολογίας / επιμελεία Χρήστος Ν. Τότση -- 2η έκδ. -- Αθήναι : Πάμιος, 1980 -- 243 σ., 24 εκ. -- (Κώδικες οικονομικής νομοθεσίας ; 6)  
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**Tax avoision : the economic, legal, and moral inter-relationships between avoidance and evasion** / A.R. Ilersic .. [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)  
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**Beware of China's tax anti-avoidance stance**
Anonymous
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**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)

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Kim, Jeong-Bon; Li, Yinghua; Zhang, Liandong.
*Journal of Financial Economics (0304-405X)*
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**Economic growth, corruption and tax evasion**
Cerqueti, Roy; Coppier, Rafkaella.
*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.
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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
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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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Tax avoidance, cost of debt and shareholder activism: evidence from Korea
Lim, Youngdeok
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Australia takes aim at international tax evasion
Hayes, Terry
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Capital income tax evasion, capital accumulation and welfare
Kato, Hideya; Yanagihara, Mitsuyoshi.
*Seoul Journal of Economics* (1225-0279)
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Cheating, emotions, and rationality: an experiment on tax evasion
Coricelli, Giorgio; Joffily, Mateus; Montmarquette, Claude; Villeval, Marie Claire.
*Experimental Economics (1386-4157)*
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Libin, Jerome B.
*Virginia Tax Review (0735-9004)*
2010-10-01. Vol.30, Iss.2; p.339
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Sikka, Prem; Willmott, Hugh.
*Critical Perspectives on Accounting (1045-2354)*
April 2010. Vol.21, Iss.4; p.342-356
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Fighting the tax avoidance war
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*Professional Adviser (1743-3339)*
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*The Economist (0013-0613)*
2010-08-14. Vol.396, Iss.8695; p.62
Source: ABI/INFORM Complete

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Kelleher, John M; Hanson, Kristin N.
*The Tax Adviser (0039-9957)*
2010-09-01. Vol.41, Iss.9; p.595
Source: ABI/INFORM Complete

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Jensen, Niels
*Vanderbilt Law Review (0042-2533)*
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Source: ABI/INFORM Complete

Italian tax treatment of dividends paid to European holding companies: applicable regimes and anti-avoidance implications
Tempestini, Andrea
*International Tax Journal (0097-7314)*
2010-11-01
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Legalized tax evasion
Thomas, Trevor
*National Underwriter. Life & Health (0893-8202)*
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Gupta, Rangan; Ziramba, Emmanuel
*Journal of Applied Business Research* (0892-7626)
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Alm, James; Sennoga, Edward B.
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Tax avoidance and corporate social responsibility: you can't do both, or can you?
Preuss, Lutz
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Tax avoidance and the endogenous formation of social norms
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