

An overview of the economic approach to non-compliant behaviour

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Abstract

In this brief overview, the main focus will be on one important illegal behavior: tax evasion. Tax evasion is closely related to tax fraud since tax fraud is one of the most common means of evading taxes totally or partially. In this overview we will focus in particular on the main determinants of tax evasion: starting with the "classical" model of Allingham and Sandmo (1972) that focuses mainly on the instrument of deterrence, to the most recent lines of research that analyze "tax morale" in all its facets and declinations.

Keywords and phrases: Tax evasion, Tax morale.

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