METHODS FOR MEASURING FISCAL FRAUD AND EVASION

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Abstract: *Tax fraud and evasion are essential and perennial topics in the tax field, and have major effects on both global economies and public finances. In order for the fight to fight and the establishment of effective policies to protect public revenues to be effective, it is necessary to identify and measure the determining factors of fraud and evasion. In this article, we consider a justification approach that argues the necessity of studying the determinants, emphasizing the presentation of theoretical justifications and the discussion of methodological issues related to the measurement of these phenomena.*

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