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Sommario/riassunto

Over the last several decades, there has been a growing interest in theoretical, empirical, and experimental work on all aspects of tax compliance and tax evasion. The essays in this volume summarize the existing state of knowledge of tax compliance and tax evasion, present new thinking about this issue, and analyze the empirical relevance of these new perspectives. The original essays in this volume represent an attempt to provide a framework on compliance that moves beyond the economics-of-crime perspective, one that provides a more complete understanding of individual (and group) decisio