

عنوان مقاله:

Monitoring Expenditures on Tax Collection and Tax Evasion: The Case of Iran

محل انتشار:

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خلاصه مقاله:

The main aim of this paper is analyzing the relationship between tax evasion and the monitoring expenditure on tax collection in Iran. For doing so, we have used a simulation model for determining optimal level of monitoring expenses on tax collection. The results showed that, a greater portion of government expenses must be allocated to monitor the tax collection, although do this reduces tax evasion, but have a negative effect on economic growth. Thus, instead of increasing monitoring expenses in line with reducing tax evasion, it is better to reduce taxes rate in a way that in addition not to decrease in motivation of economic agents activity, it also causes decrease in motivation of tax evasion.

کلمات کلیدی:

Keywords: Tax Evasion, Tax Rate, Monitoring Expenditure on Tax Collection, economic growth, Iran. JEL Classification: C۰۲, C۱۱, C۶۱, H۲۶, O۴۰

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