Confronting the Shadow Economy
Evaluating Tax Compliance and Behaviour Policies

Colin C. Williams
Professor of Public Policy, School of Management,
University of Sheffield, UK

Edward Elgar
Cheltenham, UK • Northampton, MA, USA
Contents

Acknowledgements vi

1 Introduction 1

PART I  EXTENT AND NATURE OF THE SHADOW ECONOMY

2 The variable magnitude of the shadow economy 13
3 The variable character of the shadow economy 37

PART II  POLICY APPROACHES

4 Evaluating the policy options 65
5 A typology of policy measures 75

PART III  DIRECT CONTROLS

6 Deterrence measures 93
7 Supply-side incentives for businesses 121
8 Supply-side incentives for individuals 140
9 Demand-side incentives 158

PART IV  INDIRECT CONTROLS

10 Commitment measures 175
11 Broader economic and social policies 200
12 Conclusions 217

References 225
Index 273