Tax Evasion and Firm Survival in Competitive Markets

Filip PaJda

Professor of Economics, Ecole nationale d' administration publique, Montreal and Senior Fellow, Fraser Institute, Canada

Edward Elgar

Cheltenham, UK • Northampton, MA, USA

Contents

List of tables	vi
Acknowledgements	vii
1. Introduction	1
2. Tax evasion	6
3. Are subsidies evaded taxes?	55
4. Tax evasion analysis extended to regulation	on evasion: the case of
the minimum wage i	76
5. Tax evasion, regulation evasion and rent-	seeking 115
6. Conclusion	124
References	127
Index	133