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## Firm-level determinants of tax evasion in transition economies

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### Highlights

- The tax burden is positively related to business tax evasion in transition economies.
- Evasion is influenced by low trust in the government and the juridical system.
- corruption is a close substitute for fighting tax evasion.
- Firm size matters; the larger the firm, the smaller the evasion.
- Sectors with higher cash transactions are more evasive.

### Abstract

Business tax evasion is an important issue for governments. Yet the factors that determine business tax evasion have not been sufficiently examined in the literature in general, and in transition contexts in particular. To address this gap, this study uses the WB/EBRD Business Environment and Enterprise Performance Survey (BEEPS) database with a sample of over 12,692 firms from 26 transition economies. Applying various modelling strategies, we argue that tax evasion is a function of firm-level and institutional-level variables. We contribute

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