

HACIENDA PÚBLICA ESPAÑOLA/
REVIEW OF PUBLIC ECONOMICS
VOLUME 239 - (4/2021)

CONTENTS

SPECIAL ISSUE

“REAL CONSEQUENCES OF TAX ADMINISTRATION AND ENFORCEMENT”

Introduction

Alejandro Esteller-Moré and Joel Slemrod 3

Articles

The Impact of Plastic Money Use on VAT Compliance: Evidence from EU Countries

Amakoe D. Alognon, Antonios M. Koumpias and Jorge Martínez-Vázquez 5

Exchange of Information and Bank Deposits in International Financial Centres

Pierce O'Reilly, Kevin Parra Ramírez and Michael A. Stemmer 27

Raising the Accuracy of Shadow Economy Measurements

Vicente Ríos, Antonio Gómez and Pedro Pascual 71

Segmentation of Potential Fraud Taxpayers and Characterization in Personal Income Tax
Using Data Mining Techniques

Camino González Vasco, M.^a Jesús Delgado Rodríguez and Sonia de Lucas Santos .. 127

Use of Social Network Analysis for Tax Control in Spain

Ignacio González García and Alfonso Mateos 159