

عنوان مقاله:

Currency Demand Approach and Shadow Economy in Iran

محل انتشار:

هفدهمین کنفرانس بین المللی مدیریت، اقتصاد و توسعه (سال: 1402)

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خلاصه مقاله:

This paper was intended to calculate the size of underground economy and its associated losses in tax revenues in Iran over the years ۱۹۷۳ to ۲۰۱۴, using the currency demand approach (CDA). The autoregressive distributed lag (ARDL) bound testing method was then used to confirm the credibility of the CDA. The important variables included in this research were: the total currency held by people, GDP per capita, indirect tax rate, deposit interest rate and inflation rate. The bound test results showed that there was a stable long-term relationship between currency demand and the explanatory variables. Afterwards, we calculated the size of unrecorded economy in Iran along with its associated losses in indirect tax revenues using the results obtained from the currency demand estimation. This study provided new evidence on the size of informal economy to the official GDP in Iran which ranged from ۹.۵% to ۸۵.۵%. Moreover, the losses in ratio indirect tax revenues to the official GDP were found to be ۰.۳۵%, on average, over the study period.

کلمات کلیدی:

Shadow economy, Currency demand approach (CDA), ARDL, Tax evasion, Iran

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