

HACIENDA PÚBLICA ESPAÑOLA

ISSN 0210-1173

N. 232, 2020

[Consulta en línea](#)

Articles

Two Reasons for not using Commodity Taxation in the Presence of an Optimal Income Tax
Xavier Ruiz del Portal

Non-Performing Loans, Financial Stability, and Banking Competition: Evidence for Listed and Non-Listed Eurozone Banks
José Manuel Mansilla-Fernández

Shadow Economy and National Culture: A Spatial Approach
Gloria Alarcón-García, Jose Daniel Buendía Azorín and María del Mar Sánchez de la Vega

Ceded Taxes and Efficiency in the Tax Management of the Autonomous Communities
José Manuel Cordero, Carlos Díaz Caro, Francisco Pedraja Chaparro and Cristina Polo Fernández

Policy Watch

Towards Pension Counter-Reform? Notes for the Parliamentary Committee on Pensions
Ángel de la Fuente, Miguel Ángel García Díaz and Alfonso R. Sánchez