

A comparative view on the tax performance of developing countries: Regional patterns, non-tax revenue and governance

This paper combines quantitative and qualitative approaches to the comparative analysis of tax systems. It is argued that tax performance should not be assessed against some absolute values but as a function of tax ratio and development level.

I think that the paper is original in the context of the economic literature on tax performance. The paper tackles an important issue and adopts a methodological approach that allows to yield new insights into the impact of some economic characteristics on tax performance. Therefore, I think this paper will be of interest for the readers of the journal and can be published in Economics e-Journal.

Some minor comments:

1. The author(s) show in Figure 1 the relationship between the tax ratio and the log GDP per capita for 177 countries. It should be convenient to clean the table or to present several ones, since it is difficult to understand what is going on with so many data.
2. There are some papers that should be included in the revision of the literature. Firstly, the seminal paper by Richard Bird (1976):

- Bird, R.M (1976): "Assessing tax performance in developing countries: a critical review of the literature". FinanzArchiv/Public Finance Analysis, 1976.

It would be helpful to include some references to the literature related to tax effort in developing countries, which is very close to the subject of the paper, such as:

- Bird, R. M, Martinez-Vazquez, J. and Torgler, B. (2006): "Societal institutions and tax effort in developing countries" in The Challenges of Tax Reform in a Global Economy. Springer.