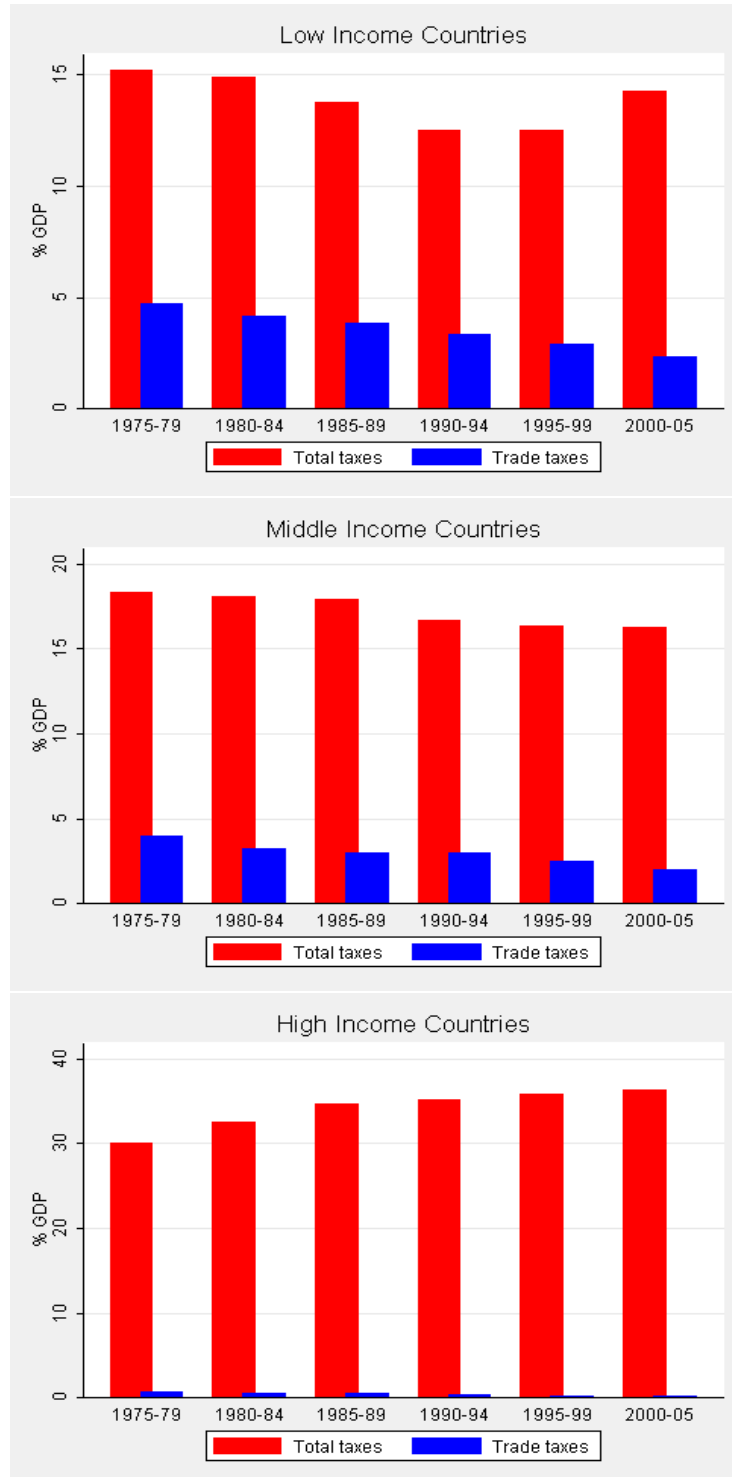


Figure 1: Evolution of tax revenues as a share of GDP, 1975-2005



All values are median values for the country group and time period considered. The sample includes in each time period 26 low income countries, 40 middle income countries and 32 high income countries. See Appendix A for the list of countries included in our sample and Appendix C for a description of the variables.