

The primary aim of the paper is to examine tax systems developments of the OECD countries. It also aims at identifying similarities and differences between the main choices of the OECD countries, with regard to tax levels, structures and systems: in many cases over the last forty or fifty years. The paper also tries to pick up some choices made by particular countries, not to be found elsewhere. It describes what has changed and what has remained the same, as well as the nature and likelihood of tax reforms of the OECD countries in the future. This paper provides comparisons between the countries, concentrating in particular on how far common trends and attitudes have emerged, how far countries have gone their own way and seem likely to continue to do so over the next few years.