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TAX REFORM IN DEVELOPING COUNTRIES

Edited by **James Alm**, Tulane University and **Jorge Martinez-Vazquez**, Georgia State University, US

In recent decades countries around the world have seen a wide diversity of tax reforms, both in major systematic changes and through more specific areas of tax, such as value-added and income tax. The results of these reforms, however, have been unequal and many issues remain unresolved. With advances in globalization, technology and regional integration, the issue of adapting tax systems in developing countries to new economic environments is becoming ever more pressing.

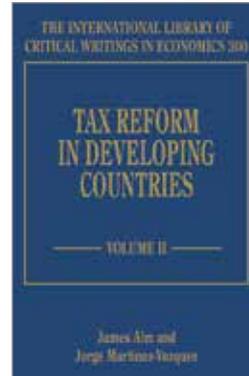
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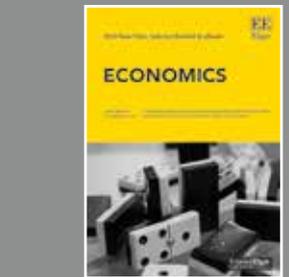
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