Minor Comments:

- It is not quite clear for the reader the tax data source being used to produce the trend line in Figure 1. Are all sources described in Table 1 used all together or one of them is used in particular?

- The paper describes a number of (supposedly) control variables that explain tax burden and it provides results but it does not report regressions (section “government levels”). This is quite wise.

Mayor comments:

The subject being addressed an interesting matter. Nevertheless, a simple regression between tax burden and GDP (whatever the specification is) is not enough to provide strong evidence on it.

An empirical exercise worth doing is to run a panel regression with country fixed effects and then (as a second step), regress fixed effects on all relevant control variables. The linear-non linear specification may be captured by running different versions of the panel, in which GDP may be logged, squared, etc.

Conclusions:

The paper can be only considered for publication after all changes mentioned above (some of them are indeed substantial changes), are included.