

The tax structure of a country may be regarded as a reflection of its economic structure. It is affected by the country's level of economic and social progress, from that perspective, the tax structure, may serve as an instrument to depict the main characteristics of an economy and its level of development. More specifically, the flexibility of the tax structure particularly when relying on local resources to finance development, is an important symptom of economic development. This study aims to apply quantitative methods in the comparative analysis of the tax structure and the degree of its flexibility in three countries Egypt, Iran and the United Kingdom.