These studies conclude that, based on both historical and cross-sectional empirical evidence, later changes occurred mainly due to a number of tax reform initiatives, e.g., the 1986 Economic Trends and Tax Structure Changes in OECD Countries. The relationship between fiscal policy and economic growth has been a widely discussed topic. Tax Policy Reforms and Economic Growth in Nigeria by Adefeso. Database is useful to deepen the analysis of tax policy changes for research. 2010, “Tax Policy Reform and Economic Growth,” OECD Tax Policy Studies No. Tax Reform: The Key to a Growing Economy and Higher Living. Tax policy reform the role of empirical evidence. Richard blundell, University College London and Institute for Fiscal Studies, abstract to understand the role of...