This paper examines the determinants that can explain the dynamic of structure and tax revenue from the political economy, taking the case of Latin American and the partially adopted reforms after the external debt crisis to show their pertinence, given that heterogeneity found within region's countries. Finally, to note the quantitative importance of the discussed factors, it presents a revision of empirical works, albeit focusing on those dealing with tax structure.

**Keywords:** determinants of taxation; Latin American; political economy of taxation; empirical works on taxation.

**JEL:** D78, H20, H29, O54.