Humans have the unique ability to take and imagine others’ perspectives. They learn by around 4 years of age, that an object or event can be seen or construed in different ways. In my talk I will address the origin and early development of this understanding. First, I will present studies investigating infants’ understanding about what others are and are not familiar with from past experience, a precursor to an appreciation of perspectives. The results of these studies show that infants come to understand familiarity and ignorance in others best in situations of joint engagement. Second, I will report new studies on visual perspective-taking in 3-year-olds using a technique involving color filters. The results suggest that by 36 months of age, children readily acknowledge that another person sees an object differently than they themselves do. This ability, commonly known as ‘level 2 visual perspective-taking’, thus emerges prior to other theory of mind abilities, such as false belief reasoning. This surprising finding will be discussed with an emphasis that there might be a third level of visual perspective-taking which develops in synchrony with false belief and related forms of reasoning.