



Who Benefits from Food Tax Exemptions in Lower-Income Settings? Evidence on Pass-Through and Incidence

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This review verifies the reproducibility of the exhibits included in the paper “*Who Benefits from Food Tax Exemptions in Lower-Income Settings? Evidence on Pass-Through and Incidence*”.

Contents in this review:

1. Main findings
2. List of exhibits and reproducibility status
3. Reproduction Environment

Main findings

- **Every exhibit of the paper has been reproduced accurately.**
- The code was successfully executed on a new computer after:
 1. Running main.do
 2. Running main.R
 3. Coming back and running the last part of main.do
- The output demonstrates consistent stability across multiple runs. Specifically, executing the code two times consecutively yielded identical results.
- The code takes approximately 20 minutes.
- We conducted our reproducibility analysis based on the paper shared by the authors by email on July 13th.
- **Verification Process and Data Handling:**
 - The reproducibility package relies on 3 types of data: limited-access, restricted, and forthcoming data.
 - Open data is included in the public reproducibility package.
 - Reviewers used forthcoming/accessible/restricted data provided directly by the authors to conduct the reproducibility verification, and this is not included in the public reproducibility package. The data is forthcoming on the World Bank Microdata Library.
 - Reviewers verified that the limited-access data matches what was provided by the authors; results of this verification are documented in the file *comparison_report.csv*.

- *data_hash_report.csv* lists the SHA256 hashes of all files in the Data folder to support data integrity checks. Users who acquire the forthcoming/accessible/limited-access/restricted data can use this file to verify that the data has not been altered.
- **Reproducibility Summary:**
 - **Data:** Some data is restricted and has not been included in the reproducibility package. For more details, please refer to the README file.
 - **Code:** All code files (from cleaning to analysis) are included in the reproducibility package.
 - **Outputs:** All outputs are generated by code included in the reproducibility package.
 - **Dependencies environment:** The reviewers created a new environment using the latest versions of dependencies available at the moment of the review.

List of exhibits and reproducibility status

Results in the Main Section of the Paper

- **Table 1** Does not apply. Qualitative results.
- **Figure 1** Reproduced.
- **Figure 2** Reproduced.
- **Figure 3.a** Reproduced.
- **Figure 3.b** Reproduced.
- **Figure 4.a** Reproduced.
- **Figure 4.b** Reproduced.
- **Figure 4.c** Reproduced.
- **Figure 4.d** Reproduced.
- **Table 2** Reproduced.
- **Figure 5.a** Reproduced.
- **Figure 5.b** Reproduced.
- **Table 3** Reproduced.
- **Figure 6** Reproduced.

Results in the Annex

For the Appendix, we did not review every exhibit. Instead, we randomly selected 10 exhibits from the remaining datasets to assess the appendix. Our review was based on those 10 exhibits. Since they were chosen randomly, we are operating under the assumption that if all randomly selected exhibits are reproducible, then the rest should be as well. The seed used to generate the random selection was 97405, the Stata version used was 17, and the exhibits selected were:

- **Figure A5** Reproduced.
- **Table A2** Reproduced. Verified against the file `survey_census_representatatives.tex`.
- **Figure A11** Reproduced.
- **Figure A14** Reproduced.
- **Figure A19a** Reproduced.
- **Figure A19c** Reproduced.
- **Figure A20** Reproduced.
- **Figure A25** Reproduced.
- **Table A3** Reproduced. Figure label missing for Table A3.
- **Figure A15** Reproduced.
- **Table A4** Reproduced. Mislabelled as Table A3 in the research paper.
- **Table A5**
- **Figure A15** Reproduced. Mislabelled as Table A4 in the research paper.
- **Figure A31** Reproduced.
- **Figure A34** Reproduced.
- **Figure A36** Reproduced.

Reproduction Environment

Paper exhibits were reproduced on a computer with the following specifications:

- OS: MACOs
- Processor: Apple M4 Pro
- Memory available: 24 GB
- Software version: Stata 19.5 MP, R 4.6.0