

README - Reproducibility Package for “Raising Revenue Right: A Roadmap for Domestic Resource Mobilization”

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Overview

This README file includes all the replication material for the World Bank Policy Research Report *Raising Revenue Right: A Roadmap for Domestic Resource Mobilization* by Pierre Bachas, Oyebola Okunogbe, Mahvish Shaukat, and Dario Tortarolo.

Data Availability Statement

The authors of the report certify they have legitimate access to and permission to use the data used in this manuscript. Most of the data is included in the reproducibility package, while other data cannot be shared.

Data Sources and Availability

The datasets labeled as “Restricted data” are not publicly available, but external users may request access to the data owners. Details on the data and sources can be found in the following section.

Data Sources

Filename: “Chapter 0/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_19409.xls”

- **Name of the data:** GDP per capita (current USD), indicator NY.GDP.PCAP.CD
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** May 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, B.2.1.1, 2.2, 2.3, 2.6, B.2.2.1, B.2.3.1, B.4.5.1, 6.1, 6.2, 6.3, 6.4, 6.5, 9.1, 9.2

Filename: “Chapter 0/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_370495.xls”

- **Name of the data:** GDP per capita (constant 2015 USD), indicator NY.GDP.PCAP.KD
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** May 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, B.2.1.1, 2.2, 2.3, 2.6, B.2.2.1, B.2.3.1, B.4.5.1, 6.1, 6.2, 6.3, 6.4, 6.5, 9.1, 9.2

Filename: "Chapter 0/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_73598.xls"

- **Name of the data:** GDP per capita, PPP (current international \$), indicator NY.GDP.PCAP.PP.CD
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** May 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, B.2.1.1, 2.2, 2.3, 2.6, B.2.2.1, B.2.3.1, B.4.5.1, 6.1, 6.2, 6.3, 6.4, 6.5, 9.1, 9.2

Filename: "Chapter 0/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_388182.xls"

- **Name of the data:** GDP per capita, PPP (constant 2021 international \$), indicator NY.GDP.PCAP.PP.KD
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** May 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, B.2.1.1, 2.2, 2.3, 2.6, B.2.2.1, B.2.3.1, B.4.5.1, 6.1, 6.2, 6.3, 6.4, 6.5, 9.1, 9.2

Filename: "Chapter 0/data/raw/API_SL.EMP.WORK.ZS_DS2_en_excel_v2_2159.xls" (also found in Chapter 4)

- **Name of the data:** Wage and salaried workers, total (% of total employment) (modeled ILO estimate), indicator SL.EMP.WORK.ZS
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** October 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, 2.2, B.4.5.1, 9.1, 9.2

Filename: "Chapter 0/data/raw/API_SP.POP.TOTL_DS2_en_excel_v2_38348.xls" (also found in Chapters 2 and 4)

- **Name:** Population, total, indicator SP.POP.TOTL
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** July 2025
- **Relevant for:** Figure 0.1, 0.2, 0.4, 1.6, 1.7, 2.2, 2.3, B.2.2.1, 4.2, 4.3, 4.6, 4.8, B.4.5.1, 9.1, 9.2

Filename: "Chapter 0/data/raw/COUNTRY CLASSIFICATION.xlsx" (also found in Chapters 3, 4, and 5)

- **Name of the data:** Country and Lending Groups classification
- **Source:** World Bank
- **URL:** <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519>
- **Accessed:** April 2025
- **Relevant for:** Figure 0.1, 0.2, 0.4, 1.6, 1.7, 2.1, B.2.1.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, B.2.2.1, B.2.3.1, 2.8, B.3.1.1, 3.2, 3.3, 3.4, 3.5, 4.1, 4.2, 4.3, 4.4, 4.6, 4.8, B.4.5.1, 4.10, B.5.1.1, B.5.1.2, B.5.3.1, 6.1, 6.2, 6.3, 6.4, 6.5, 6.6, 8.1, 9.1, 9.2

Filename: "Chapter 0/data/raw/Country Complexity Rankings 2023.csv"

- **Name of the data:** Country Complexity Rankings
- **Source:** Harvard Growth Lab, Atlas of Economic Complexity
- **URL:** <https://atlas.hks.harvard.edu/>
- **Accessed:** February 2026
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, 2.2, 9.1, 9.2

Filename: "Chapter 0/data/raw/dataset_2026-02-24T18_36_36.550576181Z_DEFAULT_INTEGRATION_ISORA_ISORA_LATEST_DATA_PUB_4.0.0.csv"
(also found in Chapter 3)

- **Name of the data:** ISORA (International Survey on Revenue Administration)
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** February 2026
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, 2.2, 3.3, 9.1, 9.2

Filename: "Chapter 0/data/raw/ITI_CITR_cit_R2.dta" (also found in Chapter 2) [Restricted data]

- **Name of the data:** International Tax Institutions (ITI) database, CIT by industry data
- **Source:** Research School of International Taxation (RSIT)
- **Citation:** Wamser, Georg, Valeria Merlo, Martin Ruf, Frank Stähler, Kristina Strohmaier, M. Jonathan C. Eklund, Tobias Hahn, Jaqueline Hansen, Nora Hiller, and Sabine Laudage Teles, et al. 2025. "The ITI Database: New Data on International Tax Institutions." International Tax and Public Finance. <https://doi.org/10.1007/s10797-024-09880-7>
- **Note:** The ITI database is freely available to interested researchers. If you would like to access one or more of ITI's datasets, please send the following information via e-mail to [rsit\[at\]wiwi.uni-tuebingen.de](mailto:rsit[at]wiwi.uni-tuebingen.de): name, e-mail, affiliation, co-authors names and e-mails, title and one-paragraph summary of research project, requested dataset(s).
- **URL:** <https://www.rsit-uni-tuebingen.de/data/>
- **Accessed:** March 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, 2.2, B.2.3.1, 9.1, 9.2

Filename: "Chapter 0/data/raw/New_Comprehensive_April_14_2025.dta" [Restricted data]

- **Source:** World Bank Enterprise Surveys, Full Dataset (April 14, 2025)
- **URL:** <https://login.enterprisesurveys.org/en/signin>
- **Note:** From the WBES Data Portal, go to tab "Microdata across Economies". Download "Standardized Raw Database, Formal Sector Enterprise Surveys (WBES), 2006-2025"
- **Accessed:** April 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, 2.2, 9.1, 9.2

Filename: "Chapter 0/data/raw/usaaid.dta" (also found in Chapter 2)

- **Name of the data:** Collecting Taxes Database
- **Source:** U.S. Agency for International Development (USAID)
- **URL:** <https://s3.amazonaws.com/files.devdata.devtechlab.com/Collecting+Taxes+Database/Collecting+Taxes+Database+Technical+Note.pdf>
- **Note:** Country-level data on 20 taxation indicators (tax rates, tax structure, and tax performance) for the years 2000–2023 covering 200 countries. This dataset was previously publicly available on USAID's website. Following the discontinuation of USAID operations in early 2025, the agency's website was taken offline and the data is no longer publicly accessible. The PDF link explains the structure, definitions, scope, methodology and sources of the USAID Collecting Taxes database.
- **Accessed:** April 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, 2.2, 2.4, 2.6, 2.8, 9.1, 9.2

Filename: "Chapter 0/data/raw/WEOApr2025all.xlsx"

- **Name of the data:** World Economic Outlook (WEO), Full Dataset (April 2025)
- **Source:** International Monetary Fund
- **URL:** <https://data.imf.org/en/datasets/IMF.RES:WEO>
- **Accessed:** April 2025
- **Relevant for:** Figure 0.1

Filename: "*Chapter 0/data/raw/wgidataset_with_sourcedata.dta*" (also found in Chapter 5)

- **Name of the data:** Worldwide Governance Indicators
- **Source:** World Bank (Kaufmann and Kraay)
- **URL:** <https://www.worldbank.org/en/publication/worldwide-governance-indicators>
- **Accessed:** May 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, 2.2, B.5.3.1, 9.1, 9.2

Filename: "*Chapter 0/data/raw/WID_Gini.dta*"

- **Name of the data:** Gini index for pre-tax and post-tax national income
- **Source:** World Inequality Database
- **URL:** <https://wid.world/>
- **Note:** Dataset was downloaded directly in Stata using command `wid` (see `ch0_cleaning.do`)
- **Accessed:** June 2025
- **Relevant for:** Figure 0.2, 0.4, 1.6, 1.7, 2.2, 2.3, 9.1, 9.2

Filename: "*Chapter 0/data/raw/world-imf2024-v1.dta*" (also found in Chapters 2, 4, and 5)

- **Source:** IMF (2024b). World Revenue Longitudinal Database (WoRLD).
- **URL:** <https://www.imf.org/en/Topics/fiscal-policies/world-revenue-longitudinal-database>
- **Accessed:** February 2025
- **Relevant for:** Figure 0.1, 0.2, 0.4, 1.6, 1.7, 2.1, B.2.1.1, 2.2, B.2.2.1, B.2.3.1, 4.3, B.5.3.1, 9.1, 9.2

Filename: "*Chapter 0/data/processed/adequacy_data.dta*"

- **Name of the data:** Processed dataset on fiscal balances, government expenditure, debt, interest payments, and tax-revenue adequacy
- **Source:** Generated from Chapter 0/data/raw/WEOApr2025all.xlsx; Chapter 0/data/raw/world-imf2024-v1.dta; Chapter 0/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 0/data/raw/API_SP.POP.TOTL_DS2_en_excel_v2_38348.xls
- **Notes:** Created in `ch0_cleaning.do`
- **Relevant for:** Figure 0.1

Filename: "*Chapter 0/data/processed/COUNTRY CLASSIFICATION.dta*" (also found in Chapters 2, 3, 4, and 6)

- **Name:** Country regional and income group classification
- **Source:** World Bank
- **URL:** <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups>
- **Notes:** Generated from COUNTRY CLASSIFICATION.xlsx in `ch0_cleaning.do`
- **Accessed:** April 2025
- **Relevant for:** Figure 0.1, 2.1, B.2.1.1, 2.4, 2.5, 2.6, 2.7, B.2.2.1, B.2.3.1, 2.8, 3.3, 3.4, 3.5, 4.2, 4.3, 4.4, 4.6, B.4.5.1, 4.10, 6.1, 6.2, 6.6

Filename: "*Chapter 0/data/processed/frontier_classifications.dta*" (also found in Chapters 1

and 9)

- **Name of the data:** Processed dataset on fiscal-frontier scores and country classifications
- **Source:** Generated from Chapter 0/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 0/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_388182.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_73598.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_370495.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_19409.xls; Chapter 0/data/raw/WID_Gini.dta; Chapter 0/data/raw/New_Comprehensive_April_14_2025.dta; Chapter 0/data/raw/usaid.dta; Chapter 0/data/raw/ITI_CITR_cit_R2.dta; Chapter 0/data/raw/world-imf2024-v1.dta; Chapter 0/data/raw/API_SP.POP.TOTL_DS2_en_excel_v2_38348.xls; Chapter 0/data/raw/API_SL.EMP.WORK.ZS_DS2_en_excel_v2_2159.xls; Chapter 0/data/raw/Country Complexity Rankings 2023.csv; Chapter 0/data/raw/wgidataset_with_sourcedata.dta; Chapter 0/data/raw/dataset_2026-02-24T18_36_36.550576181Z_DEFAULT_INTEGRATION_ISORA_ISORA_LAT_EST_DATA_PUB_4.0.0.csv
- **Notes:** Created in ch0_cleaning.do
- **Relevant for:** Figure 0.4, 1.7, 9.1, 9.2

Filename: "Chapter 0/data/processed/frontier_data.dta" (also found in Chapters 1 and 2)

- **Name of the data:** Processed dataset on tax-system efficiency, equity, revenue, and structural fundamentals
- **Source:** Generated from Chapter 0/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 0/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_388182.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_73598.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_370495.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_19409.xls; Chapter 0/data/raw/WID_Gini.dta; Chapter 0/data/raw/New_Comprehensive_April_14_2025.dta; Chapter 0/data/raw/usaid.dta; Chapter 0/data/raw/ITI_CITR_cit_R2.dta; Chapter 0/data/raw/world-imf2024-v1.dta; Chapter 0/data/raw/API_SP.POP.TOTL_DS2_en_excel_v2_38348.xls; Chapter 0/data/raw/API_SL.EMP.WORK.ZS_DS2_en_excel_v2_2159.xls; Chapter 0/data/raw/Country Complexity Rankings 2023.csv; Chapter 0/data/raw/wgidataset_with_sourcedata.dta; Chapter 0/data/raw/dataset_2026-02-24T18_36_36.550576181Z_DEFAULT_INTEGRATION_ISORA_ISORA_LAT_EST_DATA_PUB_4.0.0.csv
- **Notes:** Created in ch0_cleaning.do
- **Relevant for:** Figure 0.2, 1.6, 2.2

Filename: "Chapter 0/data/processed/redistribution_WID.dta" (also found in Chapter 2)

- **Name of the data:** Processed dataset on pre- and post-tax inequality and redistribution

- **Source:** Generated from Chapter 0/data/raw/WID_Gini.dta; Chapter 0/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 0/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_388182.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_73598.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_370495.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_19409.xls; Chapter 0/data/raw/API_SP.POP.TOTL_DS2_en_excel_v2_38348.xls
- **Notes:** Created in ch0_cleaning.do
- **Relevant for:** Figure 0.2, 2.3

Filename: "Chapter 0/data/processed/wbg_gdp_pc_time_series_may25.dta" (also found in Chapters 2, 3, 4, and 6)

- **Name of the data:** Processed dataset on World Bank GDP per capita time series, timestamp May 2025
- **Source:** Generated from Chapter 0/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_388182.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_73598.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_370495.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_19409.xls.
- **Notes:** Created in ch0_cleaning.do.
- **Relevant for:** Figure B.2.1.1, 2.6, B.2.2.1, B.2.3.1, B.4.5.1, 6.1, 6.2

Filename: "Chapter 2/data/raw/GTED 1.3.2 Preliminary.xlsx" (also found in Chapter 6)

- **Name of the data:** Global Tax Expenditures Database (GTED), preliminary version as of September 18, 2025
- **Source:** Tax Expenditures Lab
- **URL:** <https://gted.taxexpenditures.org/>
- **Notes:** Preliminary data shared by GTED authors
- **Accessed:** September 18, 2025
- **Relevant for:** Figure 2.7, 6.3, 6.4, 6.5

Filename: "Chapter 2/data/raw/GTED_FullDatabase.xlsx" (also found in Chapter 6)

- **Name of the data:** Global Tax Expenditures Database (GTED), Full Database (June 2025)
- **Source:** Tax Expenditures Lab
- **URL:** <https://gted.taxexpenditures.org/>
- **Accessed:** June 2025
- **Relevant for:** Figure 2.7, 6.3, 6.4, 6.5

Filename: "Chapter 2/data/raw/ITI_CITR_ct_R2.dta" (also found in Chapter 4) [Restricted data]

- **Name of the data:** International Tax Institutions (ITI) database, CIT data
- **Source:** Research School of International Taxation (RSIT)
- **Citation:** Wamser, Georg, Valeria Merlo, Martin Ruf, Frank Stähler, Kristina Strohmaier, M. Jonathan C. Eklund, Tobias Hahn, Jaqueline Hansen, Nora Hiller, and Sabine Laudage Teles, et al. 2025. "The ITI Database: New Data on International Tax Institutions." International Tax and Public Finance. <https://doi.org/10.1007/s10797-024-09880-7>

- **Note:** The ITI database is freely available to interested researchers. If you would like to access one or more of ITI's datasets, please send the following information via e-mail to [rsit\[at\]wiwi.uni-tuebingen.de](mailto:rsit[at]wiwi.uni-tuebingen.de): name, e-mail, affiliation, co-authors names and e-mails, title and one-paragraph summary of research project, requested dataset(s).
- **URL:** <https://www.rsit-uni-tuebingen.de/data/>
- **Accessed:** March 2025
- **Relevant for:** Figure 2.4, B.2.2.1, 4.2

Filename: "*Chapter 2/data/raw/ITI_CTR_R1.dta*" [Restricted data]

- **Name of the data:** International Tax Institutions (ITI) database, Consumption Tax data
- **Source:** Research School of International Taxation (RSIT)
- **Citation:** Wamser, Georg, Valeria Merlo, Martin Ruf, Frank Stähler, Kristina Strohmaier, M. Jonathan C. Eklund, Tobias Hahn, Jaqueline Hansen, Nora Hiller, and Sabine Laudage Teles, et al. 2025. "The ITI Database: New Data on International Tax Institutions." *International Tax and Public Finance*. <https://doi.org/10.1007/s10797-024-09880-7>
- **Note:** The ITI database is freely available to interested researchers. If you would like to access one or more of ITI's datasets, please send the following information via e-mail to [rsit\[at\]wiwi.uni-tuebingen.de](mailto:rsit[at]wiwi.uni-tuebingen.de): name, e-mail, affiliation, co-authors names and e-mails, title and one-paragraph summary of research project, requested dataset(s).
- **URL:** <https://www.rsit-uni-tuebingen.de/data/>
- **Accessed:** March 2025
- **Relevant for:** Figure 2.4

Filename: "*Chapter 2/data/raw/ITI_PIT_R1.dta*" [Restricted data]

- **Name of the data:** International Tax Institutions (ITI) database, PIT data
- **Source:** Research School of International Taxation (RSIT)
- **Citation:** Wamser, Georg, Valeria Merlo, Martin Ruf, Frank Stähler, Kristina Strohmaier, M. Jonathan C. Eklund, Tobias Hahn, Jaqueline Hansen, Nora Hiller, and Sabine Laudage Teles, et al. 2025. "The ITI Database: New Data on International Tax Institutions." *International Tax and Public Finance*. <https://doi.org/10.1007/s10797-024-09880-7>
- **Note:** The ITI database is freely available to interested researchers. If you would like to access one or more of ITI's datasets, please send the following information via e-mail to [rsit\[at\]wiwi.uni-tuebingen.de](mailto:rsit[at]wiwi.uni-tuebingen.de): name, e-mail, affiliation, co-authors names and e-mails, title and one-paragraph summary of research project, requested dataset(s).
- **URL:** <https://www.rsit-uni-tuebingen.de/data/>
- **Accessed:** March 2025
- **Relevant for:** Figure 2.4, B.2.2.1

Filename: "*Chapter 2/data/raw/PIT_thresholds.xlsx*" (also found in Chapter 4)

- **Name of the data:** PIT exemption thresholds (original dataset gathered by the authors for this publication) [Forthcoming to World Bank's Development Data Hub]
- **Source:** EY Worldwide Personal Tax and Immigration Guide 2023-24. Sources different from EY are specified under "notes" column
- **URL:** https://www.ey.com/en_my/technical/tax-guides/worldwide-personal-tax-and-immigration-guide
- **Citation:** Authors' compilation. 2025–2026. "Raising Revenue Right: Bachas, Pierre,

Oyebola Okunogbe, Mahvish Shaukat, and Dario Tortarolo - Compiled Datasets" [dataset]. World Bank, Raising Revenue Right. Forthcoming in the World Bank Development Data Hub. Accessed May 2025–May 2026.

- **Accessed:** May 2025
- **Relevant for:** Figure 2.6, B.4.5.1

Filename: "*Chapter 2/data/raw/progressivity_indicators_pit.xlsx*"

- **Name of the data:** Kakwani and Reynolds-Smolensky indexes
- **Source:** Mylonas, Victor and Alastair Thomas (forthcoming). "Personal Income Tax Progressivity around the World: A Simplified Modeling Approach".
- **Note:** Original dataset collected by the paper authors and shared for use in this publication. Authors can be contacted at vmylonas@worldbank.org and athomas@worldbank.org.
- **Accessed:** October 2025
- **Relevant for:** Figure 2.10

Filename: "*Chapter 2/data/raw/SSC_rates.xlsx*"

- **Name of the data:** Social security contribution rates, employer and employee (original dataset gathered by the authors for this publication) [Forthcoming to World Bank's Development Data Hub]
- **Source:** EY Worldwide Personal Tax and Immigration Guide 2023-24. Sources different from EY are specified under "source" column
- **URL:** https://www.ey.com/en_my/technical/tax-guides/worldwide-personal-tax-and-immigration-guide
- **Citation:** Authors' compilation. 2025–2026. "Raising Revenue Right: Bachas, Pierre, Oyebola Okunogbe, Mahvish Shaukat, and Dario Tortarolo - Compiled Datasets" [dataset]. World Bank, Raising Revenue Right. Forthcoming in the World Bank Development Data Hub. Accessed May 2025–May 2026.
- **Accessed:** July 2025
- **Relevant for:** Figure 2.5

Filename: "*Chapter 2/data/raw/taxequityfigures.xlsx*"

- **Name of the data:** Unified dataset for Equity section of Chapter 2 [Forthcoming to World Bank's Development Data Hub]
- **Source:** Commitment to Equity (CEQ) Master Workbooks, Clark et al. (forthcoming)
- **URL:** <https://tulane.app.box.com/s/deydilemwwmyd1ticyt5rbh3ibwvnwd1n>
- **Note:** CEQ Master Workbooks data was processed using Microsoft Excel
- **Citation:** Authors' compilation. 2025–2026. "Raising Revenue Right: Bachas, Pierre, Oyebola Okunogbe, Mahvish Shaukat, and Dario Tortarolo - Compiled Datasets" [dataset]. World Bank, Raising Revenue Right. Forthcoming in the World Bank Development Data Hub. Accessed May 2025–May 2026.
- **Accessed:** October 2025
- **Relevant for:** Figure 2.9, 2.11, 2.12, 2.13, 2A.1

Filename: "*Chapter 2/data/raw/VAT_threshold_IMF.xlsx*"

- **Name of the data:** VAT registration thresholds
- **Source:** International Monetary Fund's Tax Policy Assessment Framework (IMF TPAF)
- **URL:** <https://www.imf.org/external/np/fad/tpaf/pages/vat.htm>

- **Accessed:** May 2025
- **Relevant for:** Figure 2.6

Filename: "*Chapter 2/data/raw/WID_income_thresholds.dta*" (also found in Chapter 4)

- **Name of the data:** Pre-tax national income threshold for the top 50%
- **Source:** World Inequality Database
- **URL:** <https://wid.world/>
- **Note:** Dataset was downloaded directly in Stata using command `wid` (see fig 2.6.do)
- **Accessed:** May 2025
- **Relevant for:** Figure 2.6, 4.4, B.4.5.1

Filename: "*Chapter 3/data/raw/13_Stakeholder_interactions_Complia.xlsx*"

- **Name of the data:** RAFIT (Revenue Administration Fiscal Information Tool)/ISORA (International Survey on Revenue Administration): Stakeholder interactions
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/14_Derived_indicators_Revenue_and_R.xlsx*"

- **Name of the data:** RAFIT/ISORA: Revenue and Resources
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/14_TaxtoGDP.xlsx*"

- **Name of the data:** RAFIT/ISORA: Tax to GDP
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/15_Derived_indicators_Staff.xlsx*"

- **Name of the data:** RAFIT/ISORA: Staff metrics – Additional questions
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/17_Derived_indicators_Filing_Channe.xlsx*"

- **Name of the data:** RAFIT/ISORA: Filing channels – Additional questions
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/18_Derived_indicators_Payment_and_A.xlsx*"

- **Name of the data:** RAFIT/ISORA: Payments – Additional questions
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** 2023

- **Relevant for:** Figure 3.4, 3.5

Filename: "Chapter 3/data/raw/2025.Q4.CountryDPITracker_Dataset.xlsx"

- **Name of the data:** Digital Public Infrastructure Map
- **Source:** University College London Institute for Innovation and Public Purpose (UCL IIPP)
- **URL:** <https://dpimap.org/>
- **Accessed:** March 2026
- **Relevant for:** Figure B.3.1.1

Filename: "Chapter 3/data/raw/2026.05.20 - Intervention_Database.xlsx"

- **Name of the data:** Effect sizes of tax digital reforms (original dataset gathered by the authors for this publication, based on the list of papers from the Supplemental Appendix II of Okunogbe and Tourek, 2024) [Forthcoming to World Bank's Development Data Hub]
- **Source:** 21 papers listed in the Excel file and in Annex 3A of the report; Okunogbe, Oyebola, and Gabriel Tourek. 2024. "How Can Lower-Income Countries Collect More Taxes? The Role of Technology, Tax Agents, and Politics." *Journal of Economic Perspectives* 38 (1): 81–106. DOI: 10.1257/jep.38.1.81
- **Citation:** Authors' compilation. 2025–2026. "Raising Revenue Right: Bachas, Pierre, Oyebola Okunogbe, Mahvish Shaukat, and Dario Tortarolo - Compiled Datasets" [dataset]. World Bank, Raising Revenue Right. Forthcoming in the World Bank Development Data Hub. Accessed May 2025–May 2026.
- **Accessed:** May 2026
- **Relevant for:** Figure 3.6

Filename: "Chapter 3/data/raw/4_Staff_metrics.xlsx"

- **Name of the data:** RAFIT/ISORA: Staff metrics
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "Chapter 3/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_227625.xls"

- **Name of the data:** GDP per capita (current USD), indicator NY.GDP.PCAP.CD
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** September 2025
- **Relevant for:** Figure B.3.1.1, B.5.1.1

Filename: "Chapter 3/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_366551.xls"

- **Name of the data:** GDP per capita (constant 2015 USD), indicator NY.GDP.PCAP.KD
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** September 2025
- **Relevant for:** Figure B.3.1.1, B.5.1.1

Filename: "Chapter 3/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_607451.xls"

- **Name of the data:** GDP per capita, PPP (current international \$), indicator NY.GDP.PCAP.PP.CD
- **Source:** World Bank, World Development Indicators

- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** September 2025
- **Relevant for:** Figure B.3.1.1, B.5.1.1

Filename: "Chapter 3/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_21423.xls"

- **Name of the data:** GDP per capita, PPP (constant 2021 international \$), indicator NY.GDP.PCAP.PP.KD
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** September 2025
- **Relevant for:** Figure B.3.1.1, B.5.1.1

Filename: "Chapter 3/data/raw/CIT returns efiled 2018_2023.csv"

- **Name of the data:** International Survey on Revenue Administration (ISORA) - Percent of corporate income tax (CIT) returns e-filed, 2018-2023
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** September 2025
- **Relevant for:** Figure 3.2

Filename: "Chapter 3/data/raw/country_code.xlsx"

- **Name of the data:** Country-name and ISO alpha-3 code crosswalk for RAFIT/ISORA data
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "Chapter 3/data/raw/DI1.xlsx"

- **Name of the data:** Inventory of Tax Technology Initiatives: Digital identity (DI) - Usage and coverage: Individuals
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "Chapter 3/data/raw/DI2.xlsx"

- **Name of the data:** Inventory of Tax Technology Initiatives: Digital identity (DI) - Usage and coverage: Businesses
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "Chapter 3/data/raw/DI3.xlsx"

- **Name of the data:** Inventory of Tax Technology Initiatives: Digital identity (DI) – System structure and registration: Individuals

- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: *"Chapter 3/data/raw/DM1.xlsx"*

- **Name of the data:** Inventory of Tax Technology Initiatives: Data management – Data standards and collection
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: *"Chapter 3/data/raw/DM2.xlsx"*

- **Name of the data:** Inventory of Tax Technology Initiatives: Data management - Prefilling
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: *"Chapter 3/data/raw/DM3.xlsx"*

- **Name of the data:** Inventory of Tax Technology Initiatives: Data management – Data sharing
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: *"Chapter 3/data/raw/DM4.xlsx"*

- **Name of the data:** Inventory of Tax Technology Initiatives: Data management
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: *"Chapter 3/data/raw/Einvoicing 2018_2022
13_Stakeholder_interactions_Complia.xlsx"*

- **Name of the data:** RAFIT/ISORA - Tax administrations requiring electronic invoicing, 2018-2022
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** 2023
- **Relevant for:** Figure 3.2

Filename: "*Chapter 3/data/raw/Einvoicing 2022_2023.csv*"

- **Name of the data:** International Survey on Revenue Administration (ISORA) - Tax administrations requiring electronic invoicing, 2018-2023
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** September 2025
- **Relevant for:** Figure 3.2

Filename: "*Chapter 3/data/raw/OGHIST_2025_07_01.xlsx*" (also found in Chapters 5 and 8)

- **Name of the data:** World Bank historical country income classifications
- **Source:** World Bank
- **URL:** <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups>
- **Accessed:** August 2025
- **Relevant for:** Figure B.3.1.1, B.5.1.1, B.5.3.1, 8.1

Filename: "*Chapter 3/data/raw/Percentage epayments by number 2018_2023.csv*"

- **Name of the data:** International Survey on Revenue Administration (ISORA) - Percentage of electronic payments by number, 2018-2023
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** September 2025
- **Relevant for:** Figure 3.2

Filename: "*Chapter 3/data/raw/PIT returns efiled 2018_2023.csv*"

- **Name of the data:** International Survey on Revenue Administration (ISORA) - Percent of personal income tax (PIT) returns e-filed, 2018-2023
- **Source:** ADB, CIAT, IMF, IOTA, and OECD
- **URL:** : https://data.imf.org/en/datasets/ISORA:ISORA_LATEST_DATA_PUB
- **Accessed:** September 2025
- **Relevant for:** Figure 3.2

Filename: "*Chapter 3/data/raw/SG2.xlsx*"

- **Name of the data:** Inventory of Tax Technology Initiatives: Structure Governance
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/SG3.xlsx*"

- **Name of the data:** Inventory of Tax Technology Initiatives: Skills
- **Source:** OECD Global Survey on Digitalisation 2021

- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/TRM3.xlsx*"

- **Name of the data:** Inventory of Tax Technology Initiatives: Tax rule management and application – Artificial intelligence (AI)
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/TT1.xlsx*"

- **Name of the data:** Inventory of Tax Technology Initiatives: Taxpayer touchpoints - Online services - Personal income tax
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/TT2.xlsx*"

- **Name of the data:** Inventory of Tax Technology Initiatives: Taxpayer touchpoints - Online services - Corporate income tax
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/TT3.xlsx*"

- **Name of the data:** Inventory of Tax Technology Initiatives: Taxpayer touchpoints - Online services - Value added tax
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: "*Chapter 3/data/raw/TT4.xlsx*"

- **Name of the data:** Inventory of Tax Technology Initiatives: Taxpayer touchpoints - Online services - Additional questions
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: *"Chapter 3/data/raw/TT5.xlsx"*

- **Name of the data:** Inventory of Tax Technology Initiatives: Taxpayer touchpoints - Online services - Additional questions
- **Source:** OECD Global Survey on Digitalisation 2021
- **URL:** [https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_QDD_ITTI%40DF_QDD_ITTI&df\[ag\]=OECD.CTP.TAV&dq=AUS%2BAUT.&to\[TIME\]=false](https://data-explorer.oecd.org/vis?tm=inventory%20of%20tax&pg=0&snb=80&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ITTI%40DF_QDD_ITTI&df[ag]=OECD.CTP.TAV&dq=AUS%2BAUT.&to[TIME]=false)
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: *"Chapter 3/data/raw/WB_CountryClass.xlsx"*

- **Name of the data:** Country and Lending Groups classification
- **Source:** World Bank
- **URL:** <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups>
- **Accessed:** 2023
- **Relevant for:** Figure 3.4, 3.5

Filename: *"Chapter 3/data/raw/WBG_GovTech_Dataset_Dec2025.xlsx"*

- **Name of the data:** GovTech Dataset (December 2025)
- **Source:** World Bank
- **URL:** <https://datacatalog.worldbank.org/search/dataset/0037889/govtech-dataset>
- **Accessed:** July 2026
- **Relevant for:** Figure 3.1

Filename: *"Chapter 3/data/processed/cleaned_data_PRR_box_mobile_money.xlsx"*

- **Name of the data:** Mobile Money Taxes (original dataset gathered by the authors for this publication) [Forthcoming to World Bank's Development Data Hub]
- **Source:** Websites and PDFs from Ghana, Kenya, Tanzania, Uganda, and Zambia central banks.
- **Notes:** Data was manually imputed and processed in Microsoft Excel
- **Citation:** Authors' compilation. 2025–2026. "Raising Revenue Right: Bachas, Pierre, Oyebola Okunogbe, Mahvish Shaukat, and Dario Tortarolo - Compiled Datasets" [dataset]. World Bank, Raising Revenue Right. Forthcoming in the World Bank Development Data Hub. Accessed May 2025–May 2026.
- **Accessed:** September 2025
- **Relevant for:** Figure B.3.3.1

Filename: *"Chapter 3/data/processed/rafit_coded.dta"*

- **Name of the data:** Processed dataset on RAFIT (Revenue Administration Fiscal Information Tool) tax administration indicators

- **Source:** Generated from Chapter 3/data/raw/country_code.xlsx; Chapter 3/data/raw/18_Derived_indicators_Payment_and_A.xlsx; Chapter 3/data/raw/14_Derived_indicators_Revenue_and_R.xlsx; Chapter 3/data/raw/15_Derived_indicators_Staff.xlsx; Chapter 3/data/raw/13_Stakeholder_interactions_Complia.xlsx; Chapter 3/data/raw/17_Derived_indicators_Filing_Channe.xlsx; Chapter 3/data/raw/14_TaxtoGDP.xlsx; Chapter 3/data/raw/4_Staff_metrics.xlsx; Chapter 3/data/raw/WB_CountryClass.xlsx.
- **Notes:** Created in ch3_cleaning.do.
- **Relevant for:** Figure 3.4, 3.5

Filename: "Chapter 3/data/processed/taxtech_coded.dta"

- **Name of the data:** Processed dataset on ITTI (Inventory of Technology Tax Initiatives) digital tax administration capacity and technology adoption and RAFIT tax administration indicators
- **Source:** Generated from Chapter 3/data/raw/DI1.xlsx; Chapter 3/data/raw/DI2.xlsx; Chapter 3/data/raw/DI3.xlsx; Chapter 3/data/raw/TT1.xlsx; Chapter 3/data/raw/TT2.xlsx; Chapter 3/data/raw/TT3.xlsx; Chapter 3/data/raw/TT4.xlsx; Chapter 3/data/raw/TT5.xlsx; Chapter 3/data/raw/DM1.xlsx; Chapter 3/data/raw/DM2.xlsx; Chapter 3/data/raw/DM3.xlsx; Chapter 3/data/raw/TRM3.xlsx; Chapter 3/data/raw/SG3.xlsx; Chapter 3/data/raw/DM4.xlsx; Chapter 3/data/raw/SG2.xlsx; Chapter 3/data/raw/country_code.xlsx; Chapter 3/data/raw/18_Derived_indicators_Payment_and_A.xlsx; Chapter 3/data/raw/14_Derived_indicators_Revenue_and_R.xlsx; Chapter 3/data/raw/15_Derived_indicators_Staff.xlsx; Chapter 3/data/raw/13_Stakeholder_interactions_Complia.xlsx; Chapter 3/data/raw/17_Derived_indicators_Filing_Channe.xlsx; Chapter 3/data/raw/14_TaxtoGDP.xlsx; Chapter 3/data/raw/4_Staff_metrics.xlsx; Chapter 3/data/raw/WB_CountryClass.xlsx.
- **Notes:** Created in ch3_cleaning.do using rafit_coded.dta, generated earlier in the same script, plus the ITTI workbooks.
- **Relevant for:** Figure 3.4, 3.5

Filename: "Chapter 3/data/processed/wbg_ctry_year_incgroup_GDPpc_1989-2024.dta" (also found in Chapter 5)

- **Name of the data:** Processed country-year dataset on historical income groups and GDP per capita, 1989-2024
- **Source:** Generated from Chapter 3/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_21423.xls; Chapter 3/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_607451.xls; Chapter 3/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_366551.xls; Chapter 3/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_227625.xls; Chapter 3/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 3/data/raw/OGHIST_2025_07_01.xlsx.

- **Notes:** Created in ch3_cleaning.do using wbg_gdp_pc_time_series_sep25.dta, generated earlier in the same script.
- **Relevant for:** Figure B.5.1.1

Filename: "Chapter 3/data/processed/wbg_DPI_2025.dta"

- **Name of the data:** Processed country dataset on digital public infrastructure, 2025
- **Source:** Generated from Chapter 3/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_21423.xls; Chapter 3/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_607451.xls; Chapter 3/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_366551.xls; Chapter 3/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_227625.xls; Chapter 3/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 3/data/raw/OGHIST_2025_07_01.xlsx; Chapter 3/data/raw/2025.Q4.CountryDPITracker_Dataset.xlsx.
- **Notes:** Created in ch3_cleaning.do using wbg_ctry_year_incgroup_GDPpc_1989-2024.dta, generated earlier in the same script, plus the DPI Tracker workbook.
- **Relevant for:** Figure B.3.1.1

Filename: "Chapter 3/data/processed/wbg_gdp_pc_time_series_sep25.dta"

- **Name of the data:** Processed dataset on World Bank GDP per capita time series (September 2025)
- **Source:** Generated from Chapter 3/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_21423.xls; Chapter 3/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_607451.xls; Chapter 3/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_366551.xls; Chapter 3/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_227625.xls.
- **Notes:** Created in ch3_cleaning.do.
- **Relevant for:** Figure B.3.1.1, B.5.1.1

Filename: "Chapter 3/data/processed/wbg_govtech_2025_trends.dta"

- **Name of the data:** Processed dataset on GovTech management information system trends (December 2025)
- **Source:** Generated from Chapter 3/data/raw/WBG_GovTech_Dataset_Dec2025.xlsx.
- **Notes:** Created in ch3_cleaning.do.
- **Relevant for:** Figure 3.1

Filename: "Chapter 3/data/processed/wbg_isora_2018_2023.dta"

- **Name of the data:** Processed country-year ISORA dataset on electronic filing, payments, and invoicing in tax administration, 2018-2023
- **Source:** Generated from Chapter 3/data/raw/CIT returns efiled 2018_2023.csv; Chapter 3/data/raw/PIT returns efiled 2018_2023.csv; Chapter 3/data/raw/Percentage epayments by number 2018_2023.csv; Chapter 3/data/raw/Einvoicing 2018_2022 13_Stakeholder_interactions_Complia.xlsx; Chapter

3/data/raw/Einvoicing 2022_2023.csv; Chapter 0/data/raw/COUNTRY CLASSIFICATION.xlsx.

- **Notes:** Created in ch3_cleaning.do using COUNTRY CLASSIFICATION.dta, produced in ch0_cleaning.do, plus the Chapter 3 raw files.
- **Relevant for:** Figure 3.2

Filename: "Chapter 4/data/raw/AAMNE_MNE_XVEM.csv"

- **Name of the data:** OECD Analytical Activities of Multinational Enterprises (Analytical AMNE) 2024: Domestic MNEs (output, value added, and trade of foreign-owned, domestic-owned multinational and other domestic-owned firms)
- **Source:** Organisation for Economic Co-operation and Development (OECD)
- **URL:** <https://stats.oecd.org/wbos/fileview2.aspx?IDfile=8d0f2b17-7222-4d64-b247-ec32ce13a1ee>
- **Accessed:** November 2025
- **Relevant for:** Figure 4.1

Filename: "Chapter 4/data/raw/API_NY.GDP.MKTP.CD_DS2_en_excel_v2_123209.xls"

- **Name of the data:** GDP (current US\$), indicator NY.GDP.MKTP.CD
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** June 2025
- **Relevant for:** Figure 4.3

Filename: "Chapter 4/data/raw/D_FINAL_WIL_RIM_RAPPORT_2303.pdf"

- **Name of the data:** World Inequality Report 2022, Tables 7.1 and 7.3
- **Source:** World Inequality Lab
- **URL:** <https://wir2022.wid.world/download/>
- **Accessed:** July 2025
- **Relevant for:** Table 4.1

Filename: "Chapter 4/data/raw/dist_cepii.dta"

- **Name of the data:** CEPII GeoDist dyadic geographic-distance database
- **Source:** [Mayer, T. & Zignago, S. \(2011\), Notes on CEPII's distances measures : the GeoDist Database, CEPII Working Paper 2011-25](#)
- **URL:** https://www.cepii.fr/CEPII/en/bdd_modele/bdd_modele_item.asp?id=6
- **Accessed:** October 2025
- **Relevant for:** Figure 4.8

Filename: "Chapter 4/data/raw/Effective tax rates - Nov 2024.xlsx"

- **Name of the data:** Effective tax rates on capital and labor
- **Source:** "Capital Taxation, Development, and Globalization: Evidence from a Macro-Historical Database". 2022. Bachas, Pierre, Matthew Fisher-Post, Anders Jensen, and Gabriel Zucman. *NBER Working Paper 29819*, <https://doi.org/10.3386/w29819>.
- **URL:** <https://atlas-offshore-world.org/download-data/>
- **Accessed:** November 2025
- **Relevant for:** Figure 4.3

Filename: "Chapter 4/data/raw/gic_survey_2019_dataset.dta"

- **Name of the data:** Global Investment Competitiveness Survey 2019
- **Source:** World Bank Group

- **URL:** <https://microdata.worldbank.org/catalog/3804/study-description>
- **Accessed:** November 2025
- **Relevant for:** Figure 4.9

Filename: *"Chapter 4/data/raw/globalETR_bfjz.dta"*

- **Name of the data:** Global Effective Tax Rates
- **Source:** Globalization and Factor Income Taxation by Pierre Bachas, Matthew Fisher-Post, Anders Jensen, and Gabriel Zucman.
- **URL:** <https://globaltaxation.world/>
- **Accessed:** October 2025
- **Relevant for:** Figure 4.6

Filename: *"Chapter 4/data/raw/ISIC.xlsx"*

- **Name of the data:** OECD Analytical AMNE 2024: ISIC Rev. 4 Industry Codes
- **Source:** Organisation for Economic Co-operation and Development (OECD)
- **URL:** <http://stats.oecd.org/wbos/fileview2.aspx?IDfile=829af3e1-5f8b-4b55-82a2-ac09ad62fdd5> (sheet Country_Industry)
- **Accessed:** November 2025
- **Relevant for:** Figure 4.1

Filename: *"Chapter 4/data/raw/new_channels_evasion_data.xlsx"*

- **Name of the data:** Real estate holdings in Dubai for top 15 countries (as share of GDP); Crypto transactions by region (as share of GDP)
- **Source:** Figure 4, Panel (b) from Alstadsæter et al., 2025; Figure 8, Panel (a) from Reuter, 2025
- **URL:** <https://www.taxobservatory.eu/publication/who-owns-offshore-real-estate-evidence-from-dubai/>;
<https://www.imf.org/en/Publications/WP/Issues/2025/07/11/Decrypting-Crypto-How-to-Estimate-International-Stablecoin-Flows-568260>
- **Note:** Country names are manually modified to match WBG country classification; The authors use Figure 8 because it shows the estimate where Reuter assigns CEX flows to regions. See footnote 21: "Percentages calculated as (inflows + outflows + within flows)/GDP. Regional GDP numbers aggregated from country level World Economic Outlook 2023 data (in trillion dollars): Africa and Middle East: 6.31, Asia and Pacific: 38.35, Europe: 27.1, Latin America and Caribbean: 4.89, North America: 33.35.
- **Accessed:** November 2025
- **Relevant for:** Figure 4.10

Filename: *"Chapter*

4/data/raw/OECD.CTP.TPS,DSD_REV_COMP_GLOBAL@DF_RSGLOBAL,+all.csv"

- **Name of the data:** Global Revenue Statistics Database (December 2024)
- **Source:** OECD
- **URL:** <https://www.oecd.org/en/data/datasets/global-revenue-statistics-database.html>
- **Accessed:** November 2025
- **Relevant for:** Figure 4.1

Filename: *"Chapter 4/data/raw/oo_all_country_data_oct_2025.csv"*

- **Name of the data:** Open Ownership map: Worldwide action on beneficial ownership transparency
- **Source:** Open Ownership
- **URL:** <https://www.openownership.org/en/map/>

- **Accessed:** October 2025
- **Relevant for:** Figure 4.8

Filename: "*Chapter 4/data/raw/Table 1 Aggregate totals by jurisdiction.csv*"

- **Name of the data:** Country-by-country reporting (CbCR) - Aggregate totals by jurisdiction
- **Source:** OECD Corporate Tax Statistics
- **URL:** [https://data-explorer.oecd.org/vis?lc=en&df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_CBCR%40D_F_CBCRI&df\[ag\]=OECD.CTP.TPS&df\[vs\]=1.0&dq=AUS..A....._T.&lom=LASTNPERIODS&lom=1&to\[TIME_PERIOD\]=false](https://data-explorer.oecd.org/vis?lc=en&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_CBCR%40D_F_CBCRI&df[ag]=OECD.CTP.TPS&df[vs]=1.0&dq=AUS..A....._T.&lom=LASTNPERIODS&lom=1&to[TIME_PERIOD]=false)
- **Accessed:** November 2025
- **Relevant for:** Figure 4.1

Filename: "*Chapter 4/data/raw/Tax havens list.xlsx*"

- **Name of the data:** Countries identified as tax havens
- **Source:** Alstadsæter et al. (2023), which use the list of tax havens published by Johannesen and Zucman, 2014 (See https://assets.aeaweb.org/asset-server/articles-attachments/aej/pol/app/0601/2012-0025_app.pdf) and Gravelle, 2022 (See <https://www.congress.gov/crs-product/R40623?q=%7B%22search%22%3A%22crsProductBillCitation%3A%5C%22111HR2847%5C%22+OR+crsProductLawCitation%3A%5C%22PL111-147%5C%22%22%7D&s=1&r=2> > Download Report)
- **URL:** https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4630849
- **Note:** Alstadsæter et al. (2023) use the list of tax havens in Gravelle, 2015. We use the updated list in Gravelle, 2022. The combined list of tax havens from these two sources totalled 58 tax havens. Channel Islands is considered as tax haven in the list, although we included Guernsey and Jersey as separate jurisdictions.
- **Accessed:** October 2025
- **Relevant for:** Figure 4.8

Filename: "*Chapter 4/data/raw/Top-Income-shares.xlsx*"

- **Name of the data:** Income Composition of Top 0.1% Earners (original dataset gathered by the authors for this publication) [Forthcoming to World Bank's Development Data Hub]
- **Source:** Multiple (listed in Excel file)
- **Citation:** Authors' compilation. 2025–2026. "Raising Revenue Right: Bachas, Pierre, Oyebola Okunogbe, Mahvish Shaukat, and Dario Tortarolo - Compiled Datasets" [dataset]. World Bank, Raising Revenue Right. Forthcoming in the World Bank Development Data Hub. Accessed May 2025–May 2026.
- **Accessed:** November 2025
- **Relevant for:** Figure 4.5

Filename: "*Chapter 4/data/raw/WEEOct2024all_clean.xlsx*"

- **Name of the data:** World Economic Outlook (WEO), Full Dataset (October 2024)
- **Source:** International Monetary Fund
- **URL:** <https://data.imf.org/en/datasets/IMF.RES:WEO>
- **Accessed:** November 2024
- **Relevant for:** Figure 4.1

Filename: "Chapter 4/data/raw/wid-data-25102021.dta"

- **Name of the data:** World Inequality Report 2022, Full Datasets
- **Source:** World Inequality Lab
- **URL:** <https://wir2022.wid.world/methodology/>
- **Accessed:** July 2025
- **Relevant for:** Table 4.1

Filename: "Chapter 4/data/raw/WIR2022TablesFigures-temp.xlsx"

- **Name of the data:** World Inequality Report 2022, Full Datasets, Tables and Figures
- **Source:** World Inequality Lab
- **URL:** <https://wir2022.wid.world/methodology/>
- **Accessed:** July 2025
- **Relevant for:** Table 4.1

Filename: "Chapter 4/data/raw/World Bank Official Boundaries - Admin

0_all_layers/WB_GAD_ADM0_complete.cpg"

- **Name of the data:** World Bank Official Boundaries, Admin 0 (shapefile component)
- **Source:** World Bank
- **URL:** <https://datacatalog.worldbank.org/search/dataset/0038272/world-bank-official-boundaries>
- **Accessed:** June 2025
- **Relevant for:** Figure 4.8

Filename: "Chapter 4/data/raw/World Bank Official Boundaries - Admin

0_all_layers/WB_GAD_ADM0_complete.dbf"

- **Name of the data:** World Bank Official Boundaries, Admin 0 (shapefile component)
- **Source:** World Bank
- **URL:** <https://datacatalog.worldbank.org/search/dataset/0038272/world-bank-official-boundaries>
- **Accessed:** June 2025
- **Relevant for:** Figure 4.8

Filename: "Chapter 4/data/raw/World Bank Official Boundaries - Admin

0_all_layers/WB_GAD_ADM0_complete.prj"

- **Name of the data:** World Bank Official Boundaries, Admin 0 (shapefile component)
- **Source:** World Bank
- **URL:** <https://datacatalog.worldbank.org/search/dataset/0038272/world-bank-official-boundaries>
- **Accessed:** June 2025
- **Relevant for:** Figure 4.8

Filename: "Chapter 4/data/raw/World Bank Official Boundaries - Admin

0_all_layers/WB_GAD_ADM0_complete.shp"

- **Name of the data:** World Bank Official Boundaries, Admin 0 (shapefile component)
- **Source:** World Bank
- **URL:** <https://datacatalog.worldbank.org/search/dataset/0038272/world-bank-official-boundaries>
- **Accessed:** June 2025
- **Relevant for:** Figure 4.8

Filename: "Chapter 4/data/raw/World Bank Official Boundaries - Admin

0_all_layers/WB_GAD_ADM0_complete.shx"

- **Name of the data:** World Bank Official Boundaries, Admin 0 (shapefile component)
- **Source:** World Bank
- **URL:** <https://datacatalog.worldbank.org/search/dataset/0038272/world-bank-official-boundaries>
- **Accessed:** June 2025
- **Relevant for:** Figure 4.8

Filename: *"Chapter 4/data/processed/all_countries_bo_oct_2025.dta"*

- **Name of the data:** Processed country dataset on beneficial ownership registry adoption and characteristics
- **Source:** Generated from Chapter 4/data/raw/oo_all_country_data_oct_2025.csv; Chapter 0/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 4/data/raw/dist_cepii.dta; Chapter 4/data/raw/API_SP.POP.TOTL_DS2_en_excel_v2_38348.xls; Chapter 4/data/raw/Tax havens list.xlsx.
- **Notes:** Created in ch4_cleaning.do using Chapter 4/data/processed/COUNTRY CLASSIFICATION.dta, a copy of the Chapter 0 output; the script also hard-codes a small number of values from cited web pages.
- **Relevant for:** Figure 4.8

Filename: *"Chapter 4/data/processed/bo_full_oct_2025.dta"*

- **Name of the data:** Processed dataset on countries with live beneficial ownership registries
- **Source:** Generated from Chapter 4/data/raw/oo_all_country_data_oct_2025.csv; Chapter 0/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 4/data/raw/dist_cepii.dta; Chapter 4/data/raw/API_SP.POP.TOTL_DS2_en_excel_v2_38348.xls; Chapter 4/data/raw/Tax havens list.xlsx.
- **Notes:** Created in ch4_cleaning.do as the bo == 1 subset, using Chapter 4/data/processed/COUNTRY CLASSIFICATION.dta, a copy of the Chapter 0 output; the script also hard-codes a small number of values from cited web pages.
- **Relevant for:** Figure 4.8

Filename: *"Chapter 4/data/processed/WIR2022TablesFigures-Chapter7.xlsx"*

- **Name of the data:** Processed workbook on World Inequality Report 2022 Chapter 7 tables and millionaire calculations
- **Source:** Compiled from Chapter 4/data/raw/WIR2022TablesFigures-temp.xlsx and Chapter 4/data/raw/wid-data-25102021.dta.
- **Notes:** Data processed in Microsoft Excel (see instructions for replication in section "Requirements"); Chapter 4/code/tab 4.1.do computes the auxiliary values copied into the data-PRR sheet.
- **Relevant for:** Table 4.1

Filename: *"Chapter 5/data/raw/afrobarometer_release-dataset_merge-34ctry_r8_en_2023-03-01.sav"*

- **Name of the data:** Afrobarometer Merged Round 8 dataset (34 countries, 2022)
- **Source:** Afrobarometer
- **URL:** <https://www.afrobarometer.org/data/merged-data/>
- **Accessed:** November 2025

- **Relevant for:** Figure B.5.1.1, B.5.1.2

Filename: "Chapter 5/data/raw/Integrated_values_surveys_1981-2022.dta"

- **Name of the data:** EVS/WVS Joint 1981-2022 Dataset (ZA7503, version 3.0.0)
- **Source:** European Values Study and World Values Survey Association; GESIS Data Archive
- **URL:** https://search.gesis.org/research_data/ZA7505
- **Note:** The data can be accessed after website registration. The version used is not available on the website anymore. To access the same version, please contact dataservices@gesis.org
- **Citation:** EVS/WVS (2024). Joint EVS/WVS 2017-2022 Dataset (Joint EVS/WVS) (ZA7505; Version 3.0.0) [Data set]. GESIS, Cologne. <https://doi.org/10.4232/1.13899>.
- **Accessed:** May 2025
- **Relevant for:** Figure B.5.1.1, B.5.1.2

Filename: "Chapter 5/data/raw/merged-round-5-data-34-countries-2011-2013-last-update-july-2015_0.sav"

- **Name of the data:** Afrobarometer Merged Round 5 dataset (34 countries, 2011-2013; July 2015 update)
- **Source:** Afrobarometer
- **URL:** <https://www.afrobarometer.org/data/merged-data/>
- **Accessed:** November 2025
- **Relevant for:** Figure B.5.1.1, B.5.1.2

Filename: "Chapter 5/data/raw/POLITY5_PRC_WIDEF.csv" [Restricted data]

- **Name of the data:** Polity5 Project: Political Regime Characteristics and Transitions, 1800-2018
- **Source:** Center for Systemic Peace
- **URL:** <https://www.systemicpeace.org/inscrdata.html>
- **Citation:** Marshall, Monty G., and Gurr, Ted R. (2020). "Polity5 Project: Political Regime Characteristics and Transitions, 1800-2018". Center for Systemic Peace. <https://www.systemicpeace.org>
- **Accessed:** December 2025
- **Relevant for:** Figure B.5.1.2, B.5.3.1

Filename: "Chapter 5/data/raw/R9.Merge_39ctry.20Nov23.final_.release_Updated.4Jun25-3.sav"

- **Name of the data:** Afrobarometer Merged Round 9 dataset (39 countries, 2023; updated June 4, 2025)
- **Source:** Afrobarometer
- **URL:** <https://www.afrobarometer.org/data/merged-data/>
- **Accessed:** November 2025
- **Relevant for:** Figure B.5.1.1, B.5.1.2

Filename: "Chapter 5/data/raw/wbg_gdppc2.xlsx"

- **Name of the data:** GDP per capita series (current and constant US\$, and current and constant PPP)
- **Source:** World Bank, World Development Indicators
- **URL:** <https://databank.worldbank.org/source/world-development-indicators>
- **Accessed:** August 2025
- **Relevant for:** Figure B.5.3.1

Filename: "Chapter 5/data/processed/afrobarometer_ctry_svy_waves_5_8_9.dta"

- **Name of the data:** Processed country-survey dataset on trust in government from Afrobarometer rounds 5, 8, and 9
- **Source:** Generated from Chapter 5/data/raw/merged-round-5-data-34-countries-2011-2013-last-update-july-2015_0.sav; Chapter 5/data/raw/afrobarometer_release-dataset_merge-34ctry_r8_en_2023-03-01.sav; Chapter 5/data/raw/R9.Merge_39ctry.20Nov23.final_release_Updated.4Jun25-3.sav; Chapter 5/data/raw/COUNTRY CLASSIFICATION.xlsx.
- **Notes:** Created in ch5_cleaning.do.
- **Relevant for:** Figure B.5.1.1, B.5.1.2

Filename: "Chapter 5/data/processed/COUNTRY CLASSIFICATION_NUMCODE.dta" (also found in Chapter 8)

- **Name:** Country regional and income group classification, with numeric WITS codes for countries
- **Source:** World Bank and World Integrated Trade Solutions
- **URL:** <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups>;
https://wits.worldbank.org/wits/wits/witshelp/content/codes/country_codes.htm
- **Notes:** Generated from Chapter 5/data/raw/COUNTRY CLASSIFICATION.xlsx in ch5_cleaning.do
- **Accessed:** April 2025
- **Relevant for:** Figure B.5.1.1, B.5.1.2, B.5.3.1, 8.1

Filename: "Chapter 5/data/processed/polity_scores.dta"

- **Name of the data:** Processed country dataset on 2018 political-regime and Polity scores
- **Source:** Generated from Chapter 5/data/raw/POLITY5_PRC_WIDEF.csv; Chapter 5/data/raw/COUNTRY CLASSIFICATION.xlsx.
- **Notes:** Created in ch5_cleaning.do.
- **Relevant for:** Figure B.5.1.2, B.5.3.1

Filename: "Chapter 5/data/processed/wbg_imf_wgi_ctry_year_1996-2022.dta"

- **Name of the data:** Processed country-year dataset on governance, tax revenue, income groups, and GDP, 1996-2022
- **Source:** Generated from Chapter 5/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 5/data/raw/OGHIST_2025_07_01.xlsx; Chapter 5/data/raw/wbg_gdppc2.xlsx; Chapter 5/data/raw/world-imf2024-v1.dta; Chapter 5/data/raw/wgidataset_with_sourcedata.dta.
- **Notes:** Created in ch5_cleaning.do.
- **Relevant for:** Figure B.5.3.1

Filename: "Chapter 5/data/processed/wbg_ivs_ctry_svy_wave_1999-2022.dta"

- **Name of the data:** Processed Integrated Values Surveys country-survey-wave dataset on trust and tax morale, 1999-2022
- **Source:** Generated from Chapter 5/data/raw/Integrated_values_surveys_1981-2022.dta; Chapter 5/data/raw/COUNTRY CLASSIFICATION.xlsx.
- **Notes:** Created in ch5_cleaning.do.
- **Relevant for:** Figure B.5.1.1, B.5.1.2

Filename: "Chapter 6/data/raw/New_Comprehensive_October_6_2025.dta" [Restricted data]

- **Source:** World Bank Enterprise Surveys, Full Dataset (October 6, 2025)
- **URL:** <https://login.enterprisesurveys.org/en/signin>
- **Note:** From the WBES Data Portal, go to tab “Microdata across Economies”. Download “Standardized Raw Database, Formal Sector Enterprise Surveys (WBES), 2006-2025”
- **Accessed:** October 2025
- **Relevant for:** Figure 6.6

Filename: "*Chapter 6/data/raw/OECD-PINEVersion 2024.xlsx*"

- **Name of the data:** OECD Policy Instruments for the Environment (PINE) Database, 2024 instrument-level extract
- **Source:** OECD
- **URL:** <https://www.oecd.org/en/data/datasets/policy-instruments-for-the-environment-pine-database.html>
- **Accessed:** May 2025
- **Relevant for:** Figure 6.2

Filename: "*Chapter 6/data/raw/OECD_PINE_ERTR_Version2024.xlsx*"

- **Name of the data:** OECD Environmentally Related Tax Revenue (ERTR) dataset, 2024 extract
- **Source:** OECD
- **URL:** https://data-explorer.oecd.org/vis?bp=true&df%5Bag%5D=OECD.ENV.EPI&df%5Bds%5D=dsDisseminateFinalDMZ&df%5Bid%5D=DSD_ERTR%40DF_ERTR&df%5Bvs%5D=1.0
- **Accessed:** May 2025
- **Relevant for:** Figure 6.1, 6.2

Filename: "*Chapter 6/data/raw/Total Carbon Price - High income (All).xlsx*" [Restricted data]

- **Name of the data:** Total Carbon Price (TCP) - high-income economies (all components)
- **Source:** World Bank Group (Agnolucci et al., 2023)
- **URL:** <https://app.powerbi.com/groups/me/apps/19be3305-5722-4504-ab00-52c5da90be3c/reports/8051d9ff-8f9a-4a91-895e-b2840d7b0e6d/d0afea472828de09f677?experience=power-bi&clientSideAuth=0>
- **Accessed:** August 2025
- **Relevant for:** Figure 6.1

Filename: "*Chapter 6/data/raw/Total Carbon Price - Low income (All).xlsx*" [Restricted data]

- **Name of the data:** Total Carbon Price (TCP) - low-income economies (all components)
- **Source:** World Bank Group (Agnolucci et al., 2023)
- **URL:** <https://app.powerbi.com/groups/me/apps/19be3305-5722-4504-ab00-52c5da90be3c/reports/8051d9ff-8f9a-4a91-895e-b2840d7b0e6d/d0afea472828de09f677?experience=power-bi&clientSideAuth=0>
- **Accessed:** August 2025
- **Relevant for:** Figure 6.1

Filename: "*Chapter 6/data/raw/Total Carbon Price - Lower middle income (All).xlsx*" [Restricted data]

- **Name of the data:** Total Carbon Price (TCP) – lower-middle-income economies (all components)
- **Source:** World Bank Group (Agnolucci et al., 2023)
- **URL:** <https://app.powerbi.com/groups/me/apps/19be3305-5722-4504-ab00-52c5da90be3c/reports/8051d9ff-8f9a-4a91-895e-b2840d7b0e6d/d0afea472828de09f677?experience=power-bi&clientSideAuth=0>

- **Accessed:** August 2025
- **Relevant for:** Figure 6.1

Filename: "*Chapter 6/data/raw/Total Carbon Price - Upper middle income (All).xlsx*"

[Restricted data]

- **Name of the data:** Total Carbon Price (TCP) – upper-middle-income economies (all components)
- **Source:** World Bank Group (Agnolucci et al., 2023)
- **URL:** <https://app.powerbi.com/groups/me/apps/19be3305-5722-4504-ab00-52c5da90be3c/reports/8051d9ff-8f9a-4a91-895e-b2840d7b0e6d/d0afea472828de09f677?experience=power-bi&clientSideAuth=0>
- **Accessed:** August 2025
- **Relevant for:** Figure 6.1

Filename: "*Chapter 6/data/processed/GTED_NewDatabase.dta*"

- **Name of the data:** Processed Global Tax Expenditures Database with industrial-policy classifications
- **Source:** Generated from Chapter 6/data/raw/GTED 1.3.2_Preliminary.xlsx; Chapter 6/data/raw/GTED_FullDatabase.xlsx; Chapter 0/data/raw/COUNTRY CLASSIFICATION.xlsx; Chapter 0/data/raw/API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_388182.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_73598.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.KD_DS2_en_excel_v2_370495.xls; Chapter 0/data/raw/API_NY.GDP.PCAP.CD_DS2_en_excel_v2_19409.xls.
- **Notes:** Created in ch6_cleaning.do.
- **Relevant for:** Figure 6.3, 6.4, 6.5

Filename: "*Chapter 8/data/raw/WBG_GovTech Dataset_Mar2023.xlsx*"

- **Name of the data:** GovTech Dataset (March 2023)
- **Source:** World Bank
- **URL:** <https://datacatalog.worldbank.org/search/dataset/0037889/govtech-dataset>
- **Accessed:** June 2025
- **Relevant for:** Figure 8.1

Filename: "*Chapter 8/data/processed/wbg_ctry_govtech_2022.dta*"

- **Name of the data:** Processed country dataset on GovTech tax systems, e-invoicing, and income classifications, 2022
- **Source:** Generated from Chapter 8/data/raw/WBG_GovTech Dataset_Mar2023.xlsx; Chapter 8/data/raw/OGHIST_2025_07_01.xlsx; Chapter 5/data/raw/COUNTRY CLASSIFICATION.xlsx.
- **Notes:** Created in ch8_cleaning.do using the Chapter 8 copy of COUNTRY CLASSIFICATION_NUMCODE.dta, produced in ch5_cleaning.do
- **Relevant for:** Figure 8.1

Filename: "*Chapter 8/data/processed/wbg_TMIStrends_by_incomegroup_1990_2022.dta*"

- **Name of the data:** Processed GovTech dataset on tax management information system adoption by 2022 World Bank income group, 1990-2022
- **Source:** Generated from Chapter 8/data/raw/WBG_GovTech Dataset_Mar2023.xlsx; Chapter 8/data/raw/OGHIST_2025_07_01.xlsx; Chapter 5/data/raw/COUNTRY CLASSIFICATION.xlsx.

- **Notes:** Created in ch8_cleaning.do from Chapter 8/data/processed/wbg_ctry_govtech_2022.dta
- **Relevant for:** Figure 8.1

Filename: "Chapter 8/data/authors_metadata/PRR_Manelici_Workers_MNEs - Figure metadata and codes/regression_output_baseline.txt" [\[Restricted data\]](#)

- **Name of the data:** Event-study estimates of worker earnings around moves between domestic and multinational firms (data shared by the paper's authors)
- **Source:** Alfaro-Urena, Manelici, and Vasquez (2021), The Effects of Multinationals on Workers: Evidence from Costa Rican Microdata
- **URL:** https://gceps.princeton.edu/wp-content/uploads/2021/06/285_Valdez.pdf
- **Accessed:** July 2025
- **Relevant for:** Figure 8.3

Filename: "Chapter 8/data/authors_metadata/PRR_Naritomi_Public_procurement - Figure metadata and codes/data_scatterplot.csv" [\[Restricted data\]](#)

- **Name of the data:** Expected pharmaceutical prices by buyer type, product, quarter, and quantity quartile (data shared by the paper's authors)
- **Source:** Best, Chaintreau, Naritomi, and Szerman, When and Why Do Governments Pay More? Evidence from Pharmaceuticals in Sao Paulo
- **URL:** https://michaelcbest.github.io/files/BCNS_SP_Procurement_Oct24.pdf
- **Accessed:** July 2025
- **Relevant for:** Figure 8.14

Filename: "Chapter 8/data/authors_metadata/PRR_Palomo et al (2025)_Brazil ETR income distribution/Copy of Graph_ETRs_Brazil.xlsx" [\[Restricted data\]](#)

- **Name of the data:** Effective tax rates across Brazil's income distribution by tax component (data shared by the paper's authors)
- **Source:** Palomo et al. (2025), Tax Progressivity and Inequality in Brazil: Evidence from Integrated Administrative Data
- **URL:** <https://taxobservatory.world/publication/tax-progressivity-and-inequality-in-brazil-evidence-from-integrated-administrative-data/>
- **Accessed:** April 2026
- **Relevant for:** Figure 8.10

Filename: "Chapter 8/data/authors_metadata/PRR_Scot_TIEs - Figure metadata and codes/Figure3b_data.csv" [\[Restricted data\]](#)

- **Name of the data:** Income composition across top-income groups in Honduras (data shared by the paper's authors)
- **Source:** Del Carmen et al. (2025), Two Decades of Top Income Shares in Honduras
- **URL:** <https://doi.org/10.1016/j.jpubeco.2025.105362>
- **Accessed:** July 2025
- **Relevant for:** Figure 8.9

Filename: "Chapter 8/data/authors_metadata/PRR_SEFAZ-RS_NFCeNFeQuantidadesValores.xlsx" [\[Restricted data\]](#)

- **Name of the data:** Daily B2B and B2C e-invoice transaction quantities and values in Rio Grande do Sul, 2024, 28-day averages (data shared by the paper's authors)
- **Source:** Secretaria da Fazenda do Estado do Rio Grande do Sul (SEFAZ-RS), Boletim Economico-Tributario, Edicao no. 12
- **URL:** <https://estado.rs.gov.br/upload/arquivos/202411/2024-11-12-boletim->

economico-tributario-receita-estadual-enchentes-2024-edicao-n-12.pdf

- **Accessed:** August 2025
- **Relevant for:** Figure 8.20

Filename: "*Chapter 8/data/authors_metadata/RDD_Li_Wuang_Desk-based audits - Figure metadata/figure3_meta_data.csv*" [Restricted data]

- **Name of the data:** Firm density around the tax-to-sales audit-risk threshold (data shared by the paper's authors)
- **Source:** Li and Wang (2025), Firm Responses to Tax Audits: Regression Discontinuity Evidence from a Threshold-Based Audit Program
- **URL:** <https://doi.org/10.1093/ej/ueaf060>
- **Accessed:** August 2025
- **Relevant for:** Figure 8.18

Filename: "*Chapter 8/data/authors_metadata/RDD_Li_Wuang_Desk-based audits - Figure metadata/figure5_meta_data.csv*" [Restricted data]

- **Name of the data:** Desk-audit payments around the tax-to-sales audit-risk threshold (data shared by the paper's authors)
- **Source:** Li and Wang (2025), Firm Responses to Tax Audits: Regression Discontinuity Evidence from a Threshold-Based Audit Program
- **URL:** <https://doi.org/10.1093/ej/ueaf060>
- **Accessed:** August 2025
- **Relevant for:** Figure 8.18

Instructions for Replicators

New users should follow these steps to run the package successfully:

1. Save the zipped replication package in a folder of your choice and unzip it. The unpacking will include ten subfolders: “Chapter 0” (for the Overview), “Chapter 1” to “Chapter 6”, “Chapter 8”, “Chapter 9” (for the Policy Brief), and an “ado” folder with dependencies. Each Chapter folder has three subfolders: “code”, “data”, and “output”.
2. To replicate Chapters 0, 2, 4, 5, 6, and 8 from raw data, users must first have access to all data files that are not included in the reproducibility package. They should place them in the corresponding data folders.
3. Update one of the following files with your local directory path (i.e., the path for the folder where the unzipped replication package is saved):
 - a. The master script *main.do* (to replicate the entire report)
 - b. An individual chapter’s master script *chX_main.do* (to replicate one chapter only)
4. Users can also add the local directory path in individual .do files for all Figures for which individual codes are available. The following scripts (in “Chapter 0/code/”, “Chapter 3/code”, “Chapter 4/code”, “Chapter 5/code”, “Chapter 6/code/”, and “Chapter 8/code”) allow the user to obtain clean and temporary datasets (to be found in the respective “Chapter X/data/processed/” folder) necessary to replicate the listed figures:

Note: The final report was updated after the code was finalized, so some do-file names do not correspond to the final exhibit numbering. Please refer to the table below for the correct file names corresponding to the exhibits in the report.

Script name	Raw data used	Resulting data	Figures
ch0_cleaning.do	COUNTRY CLASSIFICATION.xlsx, API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_388182.xls, API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_73598.xls, API_NY.GDP.PCAP.KD_DS2_en_excel_v2_370495.xls, API_NY.GDP.PCAP.CD_DS2_en_excel_v2_19409.xls, WID_Gini.dta, New_Comprehensive_April_14_2025.dta, usaid.dta, ITI_CITR_cit_R2.dta, world-imf2024-v1.dta, API_SP.POP.TOTL_DS2_en_excel_v2_38348.xls, API_SL.EMP.WORK.ZS_DS2_en_excel_v2_2159.xls, Country Complexity	COUNTRY CLASSIFICATION.dta, wb_gdp_pc_time_series_may25.dta, adequacy_data.dta, frontier_data.dta, frontier_classifications.dta, redistribution_WID.dta (can be found in Chapter 0/data/processed/)	Figs o.1, o.2, o.4

	Rankings 2023.csv, wgidataset_with_sourcedata.dta, dataset_2026-02-24T18_36_36.550576181Z_DEFAULT_INTEGRATION_ISORA_ISORA_LATEST_DATA_PUB_4.0.0.csv, WEOApr2025all.xlsx (can be found in Chapter 0/data/raw/)		
ch3_cleaning.do	API_NY.GDP.PCAP.PP.KD_DS2_en_excel_v2_21423.xls, API_NY.GDP.PCAP.PP.CD_DS2_en_excel_v2_607451.xls, API_NY.GDP.PCAP.KD_DS2_en_excel_v2_366551.xls, API_NY.GDP.PCAP.CD_DS2_en_excel_v2_227625.xls, COUNTRY CLASSIFICATION.xlsx, OGHIST_2025_07_01.xlsx, 2025.Q4.CountryDPITracker_Dataset.xlsx, WBG_GovTech_Dataset_Dec2025.xlsx, country_code.xlsx, 18_Derived_indicators_Payment_and_A.xlsx, 14_Derived_indicators_Revenue_and_R.xlsx, 15_Derived_indicators_Staff.xlsx, 13_Stakeholder_interactions_Compliance.xlsx, 17_Derived_indicators_Filing_Channel.xlsx, 14_TaxtoGDP.xlsx, 4_Staff_metrics.xlsx, WB_CountryClass.xlsx, CIT returns efiled 2018_2023.csv, PIT returns efiled 2018_2023.csv, Percentage epayments by number 2018_2023.csv, Invoicing 2018_2022 13_Stakeholder_interactions_Compliance.xlsx, Invoicing 2022_2023.csv, DI1.xlsx, DI2.xlsx, DI3.xlsx, TT1.xlsx, TT2.xlsx, TT3.xlsx, TT4.xlsx,	wbg_gdp_pc_time_series_sep25.dta, wbg_ctype_year_incgroup_GDPpc_1989-2024.dta, wbg_DPI_2025.dta, wbg_govtech_2025_trends.dta, rafit_coded.dta, wbg_isora_2018_2023.dta, taxtech_coded.dta (can be found in Chapter 3/data/processed/)	Figs 3.1, 3.2, 3.4, 3.5, B.3.1.1

	TT5.xlsx, DM1.xlsx, DM2.xlsx, DM3.xlsx, TRM3.xlsx, SG3.xlsx, DM4.xlsx, SG2.xlsx (can be found in Chapter 3/data/raw/)		
ch4_cleaning.do	oo_all_country_data_oct_2025.csv, dist_cepii.dta, API_SP.POP.TOTL_DS2_en_excel_v2_38348.xls, Tax havens list.xlsx (can be found in Chapter 4/data/raw/)	all_countries_bo_oct_2025.dta, bo_full_oct_2025.dta (can be found in Chapter 4/data/processed/)	Fig 4.8
ch5_cleaning.do	COUNTRY CLASSIFICATION.xlsx, OGHIST_2025_07_01.xlsx, wbg_gdppc2.xlsx, world-imf2024-v1.dta, wgidataset_with_sourcedata.dta, merged-round-5-data-34-countries-2011-2013-last-update-july-2015_0.sav, afrobarometer_release-dataset_merge-34ctry_r8_en_2023-03-01.sav, R9.Merge_39ctry.20Nov23.final_release_Updated.4Jun25-3.sav, POLITY5_PRC_WIDEF.csv, Integrated_values_surveys_1981-2022.dta (can be found in Chapter 5/data/raw/)	COUNTRY CLASSIFICATION_NUMCODE.dta, wbg_imf_wgi_ctry_year_1996-2022.dta, afrobarometer_ctry_svy_waves_5_8_9.dta, polity_scores.dta, wbg_ivs_ctry_svy_wave_1999-2022.dta (can be found in Chapter 5/data/processed/)	Figs B.5.1.1, B.5.1.2, B.5.3.1
ch6_cleaning.do	GTED 1.3.2_Preliminary.xlsx, GTED_FullDatabase.xlsx (can be found in Chapter 6/data/raw/)	GTED_NewDatabase.dta (can be found in Chapter 6/data/processed/)	Figs 6.3, 6.4, 6.5
ch8_cleaning.do	WBG_GovTech Dataset_Mar2023.xlsx, OGHIST_2025_07_01 (can be found in Chapter 8/data/raw/)	wbg_ctry_govtech_2022.dta, wbg_TMIStrends_by_incomegroup_1990_2022.dta (can be found in Chapter 8/data/processed/)	Fig 8.1

To generate every reproducible figure, only the master do-file *main.do* needs to be executed.

Processed datasets that were generated in earlier Chapters are not generated again in later Chapters. Please refer to an earlier *chX_cleaning.do* or to the Data Sources section above to inspect

the raw files and code necessary to generate a processed dataset that was created in an earlier Chapter's script.

List of Exhibits

Some of the exhibits in the report are not reproducible, namely:

Exhibit name	Note	Citation
Figure 0.3	Generated in TeX	
Figure 0.5	Generated in TeX	
Table 0.1	Generated in TeX	
Figure 1.1	Generated in TeX	
Figure 1.2	Generated in TeX	
Figure 1.3	Generated in TeX	
Figure 1.4	Generated in TeX	
Figure 1.5	Generated in TeX	
Table 2.1	Generated in TeX	
Table 3.1	Generated in TeX	
Table 4.1	Generated in Excel	
Figure 4.7	Generated in Canva	
Table 4.2	Generated in TeX	
Figure 5.1	Generated in Canva	
Table 5.1	Generated in TeX	
Table 6.1	Taken from Moreau-Klaster et al. 2025	Moreau-Kastler, Ninon, Kieran Byrne, Idann Gidron, Mathieu Parenti, and Pierre Bachas. 2025. "The Corporate Taxation of Green and Brown Firms," Technical Report.
Table 6.2	Generated in TeX	
Table 6.3	Generated in TeX	
Figure B.7.6.1	Generated in TeX	
Figure 8.2	Generated in Canva	
Figure 8.4	Taken from Pecenco 2024	Pecenco, Matthew, Carlos Schmidt-Padilla, and Hamilton Taveras. 2024. "Opportunities and Entrepreneurship: Evidence on Advanced Labor Market Experience", Technical Report.
Figure 8.5	Taken from Brockmeyer 2026	Brockmeyer, Anne, Francois Gerard, Gabriel Ulyssea, Linda Wu, Marcelo Bergolo, Rodrigo Ceni Gonzalez, Benard Kirui, Andrea Lopez-Luzuriaga, Leonardo Fabio Morales, Andrea Otero-Cortes, Nadine Riedel, Matias Tapia, Tanisa Tawichsri, and Verena Wiedemann. 2026. "Formal Labor Market Dynamics and Development", Working Paper.
Figure 8.6	Taken from Almunia 2024	Almunia, Miguel, Jonas Hjort, Justine Knebelmann, and Lin Tian. 2024. "Strategic or Confused Firms? Evidence from "Missing" Transactions in Uganda", <i>Review of Economics and Statistics</i> 106 (1), 256-265.
Figure 8.7	Taken from Balboni 2023	Balboni, Clare, Johannes Boehm, and Mazhar Waseem. 2024. "Firm adaptation in production networks: evidence from extreme weather events in Pakistan", Working Paper, Private Enterprise Development in Low-Income Countries (PEDL).

Exhibit name	Note	Citation
Figure 8.8	Taken from Wiedemann 2025	
Figure 8.11	Taken from Leite 2024	
Figure 8.12	Taken from Bachas 2025	Bachas, Pierre, Tatiana Flores, Gabriel Lara Ibarra, Anderson Aparecido Mantovani, Evandro Souza de Oliveira, Giovanni Padilha, and Thiago Scot. 2025. "VAT Cashback Programs in Practice: The Case of Devolve-ICMS in Rio Grande do Sul, Brazil," Prosperity Insight Series, World Bank.
Figure 8.13	Taken from Menor Preco Brazil	Menor Preco – Nota Gaucha Receita Estadual RS, Brazil
Figure 8.15	Generated in PowerPoint	
Table 8.1	Generated in PowerPoint	
Table 8.2	Generated in PowerPoint	
Figure 8.16	Taken from Brockmeyer 2024, Londono Velez 2025	Brockmeyer, Anne, Giulia Mascagni, Vedanth Nair, Mazhar Waseem, and Miguel Almunia. 2024. "Does the Value-Added Tax Add Value? Lessons Using Administrative Data from a Diverse Set of Countries," <i>Journal of Economic Perspectives</i> 38 (1), 107–32. Londono-Velez, Juliana and Dario Tortarolo. 2025. "Revealing 21% of GDP in hidden assets: Evidence from Argentina", <i>Journal of Public Economics</i> 250, 105471.
Figure 8.17	Taken from Lobel 2024	Lobel, Felipe, Thiago Scot, and Pedro Zuniga. 2024. "Corporate Taxation and Evasion Responses: Evidence from a Minimum Tax in Honduras", <i>American Economic Journal: Economic Policy</i> 16 (1), 482–517.
Figure 8.19	Taken from Asad 2025	Asad, Sher Afghan, Adnan Khan, Ben Olken, Mahvish Shaukat, and Jie Zie. 2025. "Increasing Revenue Collection with Computer Vision: Experiments in Pakistan," In Progress.
Figure 8.21	Taken from Wiedemann 2024, Benzarti 2020	Wiedemann, Verena, Benard K. Kirui, Vatsal Khandelwal, and Peter W. Chacha. 2024. "Spatial Inequality and Informality in Kenya's Firm Network", Policy Research Working Paper 10932, World Bank. Benzarti, Youssef. 2020. "How Taxing Is Tax Filing? Using Revealed Preferences to Estimate Compliance Costs," <i>American Economic Journal: Economic Policy</i> 12 (4), 38–57.
Table 8.3	Generated in TeX	
Table 9.1	Generated in TeX	
Table 9.2	Generated in TeX	
Table 9.3	Generated in TeX	
Table 9.4	Generated in TeX	
Table 9.5	Generated in TeX	
Table 9.6	Generated in TeX	

The following list contains all the reproducible exhibits in the report. These can all be produced from *main.do* or the corresponding *chX_main.do*. The processed datasets for some of these exhibits are generated by *chX_cleaning.do* files. For all reproducible exhibits, separate scripts are provided in code folders to replicate each individual figure:

Exhibit name	Output filename	Script	Note
Figure O.1	fig o.1ab.png, fig o.1c.png	fig o.1.do	- Found in Chapter 0/output - Processed data produced by script ch0_cleaning.do
Figure O.2	fig o.2a.png, fig o.2b.png	fig o.2.do	- Found in Chapter 0/output - Processed data produced by script ch0_cleaning.do
Figure O.4	fig o.4.png	fig o.4.do	- Found in Chapter 0/output - Processed data produced by script ch0_cleaning.do
Figure 1.6	fig 1.6a.png, fig 1.6b.png, fig 1.6c.png, fig 1.6d.png	fig 1.6.do	- Found in Chapter 1/output - Processed data produced by script ch0_cleaning.do
Figure 1.7	fig 1.7a.png, fig 1.7b.png	fig 1.7.do	- Found in Chapter 1/output - Processed data produced by script ch0_cleaning.do
Figure 2.1	fig 2.1a.png, fig 2.1b.png	fig 2.1.do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure B.2.1.1	fig b.2.1.1.png	fig b.2.1.1. do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure 2.2	fig 2.2.png	fig 2.2.do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure 2.3	fig 2.3a.png, fig 2.3b.png	fig 2.3.do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure 2.4	fig 2.4a.png, fig 2.4b.png	fig 2.4.do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure 2.5	fig 2.5a.png, fig 2.5b.png	fig 2.5.do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure 2.6	fig 2.6a.png, fig 2.6b.png, fig 2.6c.png, fig 2.6d.png	fig 2.6.do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure 2.7	fig 2.7a.png, fig 2.7b.png	fig 2.7.do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do

Exhibit name	Output filename	Script	Note
Figure B.2.2.1	fig b.2.2.1a.png, fig b.2.2.1b.png	fig b.2.2.1. do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure B.2.3.1	fig b.2.3.1a.png, fig b.2.3.1b.png	fig b.2.3.1. do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure 2.8	fig 2.8a.png, fig 2.8b.png	fig 2.8.do	- Found in Chapter 2/output - Processed data produced by script ch0_cleaning.do
Figure 2.9	fig 2.9ab.png, fig 2.9cd.png	fig 2.9.do	- Found in Chapter 2/output
Figure 2.10	fig 2.10.png	fig 2.10.do	- Found in Chapter 2/output
Figure 2.11	fig 2.11ab.png, fig 2.11cd.png	fig 2.11.do	- Found in Chapter 2/output
Figure 2.12	fig 2.12.png	fig 2.12.do	- Found in Chapter 2/output
Figure 2.13	fig 2.13.png	fig 2.13.do	- Found in Chapter 2/output
Figure 2A.1	fig b.2.6.1.png	fig b.2.6.1. do	- Found in Chapter 2/output
Figure B.3.1.1	fig b.3.1.1.png	fig b.3.1.1. do	- Found in Chapter 3/output - Processed data produced by script ch3_cleaning.do
Figure 3.1	fig 3.1.png	fig 3.1.do	- Found in Chapter 3/output - Processed data produced by script ch3_cleaning.do
Figure 3.2	fig 3.2a.png, fig 3.2b.png, fig 3.2c.png, fig 3.2d.png	fig 3.2.do	- Found in Chapter 3/output - Processed data produced by script ch3_cleaning.do
Figure 3.3	fig 3.3.png	fig 3.3.do	- Found in Chapter 3/output - Processed data produced by script ch0_cleaning.do
Figure 3.4	fig 3.4.png	fig 3.4.do	- Found in Chapter 3/output - Processed data produced by script ch3_cleaning.do - Processed data produced by script ch0_cleaning.do
Figure 3.5	fig 3.5.png	fig 3.5.do	- Found in Chapter 3/output - Processed data produced by script ch3_cleaning.do - Processed data produced by script ch0_cleaning.do

Exhibit name	Output filename	Script	Note
Figure B.3.3.1	fig b.3.3.1.png	fig b.3.3.1.do	- Found in Chapter 3/output
Figure 3.6	fig 3.6a.png, fig 3.6b.png	fig 3.6.do	- Found in Chapter 3/output
Figure 4.1	fig 4.1a.png, fig 4.1b.png	fig 4.1.do	- Found in Chapter 4/output
Figure 4.2	fig 4.2a.png, fig 4.2b.png	fig 4.2.do	- Found in Chapter 4/output - Processed data produced by script ch0_cleaning.do
Figure 4.3	fig 4.3a.png, fig 4.3b.png	fig 4.3.do	- Found in Chapter 4/output - Processed data produced by script ch0_cleaning.do
Figure 4.4	fig 4.4.png	fig 4.4.do	- Found in Chapter 4/output - Processed data produced by script ch0_cleaning.do
Figure 4.5	fig 4.5a.png, fig 4.5b.png	fig 4.5.do	- Found in Chapter 4/output
Figure 4.6	fig 4.6a.png, fig 4.6b.png	fig 4.6.do	- Found in Chapter 4/output - Processed data produced by script ch0_cleaning.do
Figure 4.8	fig 4.8a.png, fig 4.8b.png	fig 4.8.do, grmap_activated.ado	- Found in Chapter 4/output - Processed data produced by script ch4_cleaning.do
Figure B.4.5.1	fig b.4.5.1.png	fig b.4.5.1.do	- Found in Chapter 4/output - Processed data produced by script ch0_cleaning.do
Figure 4.9	fig 4.9.png	fig 4.9.do	- Found in Chapter 4/output
Figure 4.10	fig 4.10a.png, fig 4.10b.png	fig 4.10.do	- Found in Chapter 4/output - Processed data produced by script ch0_cleaning.do
Figure B.5.1.1	fig b.5.1.1.png	fig b.5.1.1.do	- Found in Chapter 5/output - Processed data produced by script ch5_cleaning.do - Processed data produced by script ch3_cleaning.do
Figure B.5.1.2	fig b.5.1.2.png	fig b.5.1.2.do	- Found in Chapter 5/output - Processed data produced by script ch5_cleaning.do
Figure B.5.3.1	fig b.5.3.1.png	fig b.5.3.1.do	- Found in Chapter 5/output - Processed data produced by script ch5_cleaning.do

Exhibit name	Output filename	Script	Note
Figure 6.1	fig 6.1a.png, fig 6.1b.png	fig 6.1.do	- Found in Chapter 6/output - Processed data produced by script ch0_cleaning.do
Figure 6.2	fig 6.2a.png, fig 6.2b.png	fig 6.2.do	- Found in Chapter 6/output - Processed data produced by script ch0_cleaning.do
Figure 6.3	fig 6.3a.png, fig 6.3b.png, fig 6.3c.png	fig 6.3.do	- Found in Chapter 6/output - Processed data produced by script ch6_cleaning.do
Figure 6.4	fig 6.4a.png, fig 6.4b.png, fig 6.4c.png, fig 6.4d.png	fig 6.4.do	- Found in Chapter 6/output - Processed data produced by script ch6_cleaning.do
Figure 6.5	fig 6.5a.png, fig 6.5b.png, fig 6.5c.png	fig 6.5.do	- Found in Chapter 6/output - Processed data produced by script ch6_cleaning.do
Figure 6.6	fig 6.6.png	fig 6.6.do	- Found in Chapter 6/output - Processed data produced by script ch0_cleaning.do
Figure 8.1	fig 8.1a.png, fig 8.1b.png	fig 8.1.do	- Found in Chapter 8/output - Processed data produced by script ch8_cleaning.do
Figure 8.3	fig 8.2.1.1.png	fig 8.2.1.1.do	- Found in Chapter 8/output ¹ - Adapted from Alfaro-Urena et al. 2021
Figure 8.9	fig 8.2.3.1.png	fig 8.2.3.1.do	- Found in Chapter 8/output ² - Adapted from Del Carmen et al. 2025
Figure 8.10	fig 8.2.3.2.png	fig 8.2.3.2.do	- Found in Chapter 8/output ³ - Adapted from Palomo et al. 2025
Figure 8.14	fig 8.2.4.3.png	fig 8.2.4.3.do	- Found in Chapter 8/output ⁴ - Adapted from Best et al. 2025
Figure 8.18	fig 8.6a.png, fig 8.6b.png	fig 8.6.do	- Found in Chapter 8/output
Figure 8.20	fig 8.8b.png	fig 8.8.do	- Found in Chapter 8/output

¹ Alfaro-Urena, Alonso, Isabela Manelici, and José P. Vasquez. 2021. "The Effects of Multinationals on Workers: Evidence from Costa Rican Microdata". Working Papers 285, Princeton University, Department of Economics, Center for Economic Policy Studies.

² Del Carmen, Giselle, Santiago Garriga, Wilman Ponce, and Thiago Scot. 2025. "Two decades of top income shares in Honduras". *Journal of Public Economics* 246, 105362.

³ Palomo, Theo, Davi Bhering, Thiago Scot, Pierre Bachas, Luciana Barcarolo, Celso Campos, Javier Feinmann, Leonardo Moreira, and Gabriel Zucman. 2025. "Tax Progressivity and Inequality in Brazil: Evidence from Integrated Administrative Data". *EU Tax Observatory, Report 9*.

⁴ Best, Michael Carlos, Augustin Chaintreau, Joana Naritomi, and Dimitri Szerman. 2025. "When and Why do Governments Pay More? Evidence from Brazil". Working Paper.

Exhibit name	Output filename	Script	Note
Figure 9.1	fig 9.1.png	fig 9.1.do	- Found in Chapter 9/output - Processed data produced by script ch0_cleaning.do
Figure 9.2	fig 9.2.png	fig 9.2.do	- Found in Chapter 9/output - Processed data produced by script ch0_cleaning.do

Requirements

Software Requirements

All reproducible figures in the report have been obtained using Stata MP version 18.5, with the following external packages installed: `grc1leg2`, `isocodes`, and `wid`. All these dependencies are included in the reproducibility package's *ado* folder, so the user will not need to install any external packages to successfully replicate the project.

Table 4.1 is constructed using Excel and Stata. It can be found in Chapter 4/data/processed/WIR2022TablesFigures-Chapter7.xlsx, sheet "data-PRR", cells A3:G12. The other table in sheet "data-PRR", cells A15:C24, is an auxiliary table created in Stata (Chapter 4/code/tab 4.1.do) to fill in Table 4.1. To reproduce both tables, please follow the next steps:

1. Download raw data for Table 4.1 from <https://wir2022.wid.world/methodology/> under "Full Datasets". Extract the zipped folder. Two raw files are relevant for the construction of Table 4.1: WIR2022TablesFigures-temp.xlsx and wid-data-25102021.dta.
2. Copy sheets data-F7.1 and data-F7.3a to data-F7.3h from WIR2022TablesFigures-temp.xlsx and paste into the Excel file where data will be processed. These data correspond to Tables 7.1 and 7.3 from the World Inequality Report 2022.
3. Column "Number of millionaires" from Table 4.1 corresponds to [Number of adults, All above 1m] for each region (including Table 7.1 for Global millionaires). The first "% of Global" column is the share of millionaires each region has (denominator is Global millionaires). Column "Total wealth (\$ bn) of millionaires" corresponds to [Total wealth (\$ bn), All above 1m] for each region (including Table 7.1 for Global millionaires). The second "% of Global" column is the share of millionaires' wealth each region has (denominator is the Total wealth of Global millionaires).
4. To fill in columns "% of Region", the auxiliary Stata table must be produced first. Run Chapter 4/code/tab 4.1.do. There is a final `list` command in line 47. From this Stata-generated table, paste column `aggwealth` (total wealth in each region) in the Excel file where data is being processed. Then, run `format valuenpopul992i %12.0f` to get the total population over 20 years old in each region.
5. We can now fill in columns "% of Region" from Table 4.1. The first "% of Region" divides the Number of millionaires with the total population over 20 years old in each region and multiplies by 100 to express as percentage. The second "% of Region" divides the Total wealth (\$ bn) of millionaires with the total wealth in each region and multiplies by 100 to express as percentage.

Figures 4.7, 5.1, and 8.2 are generated entirely using Canva.

Figure 8.15 and Tables 8.1 and 8.2 are generated entirely using PowerPoint.

Figures 0.3, 0.5, 1.1, 1.2, 1.3, 1.4, 1.5, and B.7.6.1, and Tables 0.1, 2.1, 3.1, 4.2, 5.1, 6.2, 6.3, 8.3, 9.1, 9.2, 9.3, 9.4, 9.5, and 9.6 are generated entirely using TeX.

Memory and Runtime and Storage Requirements

All data (raw and processed) and outputs require approximately 8GB of storage. With 32GB of RAM, *main.do* takes approximately 10 minutes to run. At least 8GB of RAM or access to a cloud computing environment are recommended.

Folder Structure

The following schematic describes the folder structure for this replication package:

```
ado
Chapter X
├── code
├── data
│   ├── processed
│   └── raw
├── output
└── chX_main.do
```