

Corporate income tax incentives to promote environmentally sustainable investment: *Findings from 40 economies covered by the World Bank's Corporate Income Tax Incentives Database*

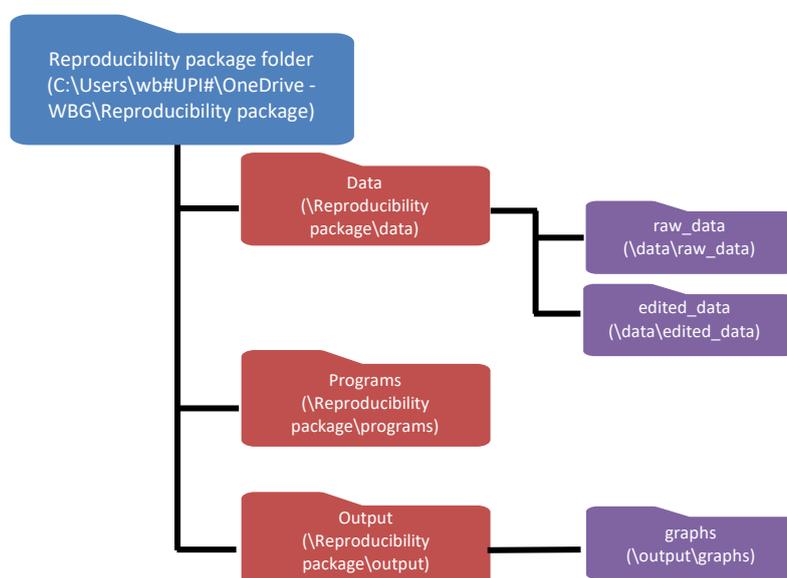
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The replication programs are organized into three main blocks: Data, Programs, and Output. Data (`\Reproducibility package\data`): This block contains the raw data and the results of the data cleaning process, which also identifies green and polluting incentives. The primary dataset in the raw_data folder is the Global CIT incentives database (Reduced CIT data by incentive – 140724.xlsx), which provides historical tax information for the years 2009-2020. Programs (`\Reproducibility package\programs`): This block includes the do-files that generate the graphs used in the report. Output (`\Reproducibility package\output`): This block compiles all the graphs featured in the main text and the appendix, saving them in both an Excel file and the graphs in its own sub-folder.

The folder structure of the reproducibility package is outlined below:



- 1 Data:** The data is the streamlined version of the World Bank CIT incentives database, and it contains information for 40 economies for the period 2009-2020. Additional information of the methodology, composition, data collected, and other relevant details regarding the database are provided in a separate documentation of the Database available in the reproducibility package, and through the Development Data Hub (*link to be added once available*).

The data was manually compiled from public sources by World Bank staff and consultants without review by governments or external parties. While the project team aimed for accuracy, some inaccuracies or omissions may exist due to the scope and approach of data collection. Caution is advised when using the data, particularly at the economy level. As the database is expanded and tested for various analytical needs, entries may be updated to maintain consistency.

2 Program: In this folder, there is one do file for each graph depicted in the Note. Specifically, there is a file for each graphs included in section 3 (Figure 3.1 to Figure 3.12) and tin the annex (figures C.1 and C.2). In the main folder of the reproducibility package, there is a file named “main.do”, which automates the production of each file, together with setting up the working folders and the macros for the folders and files that are relevant throughout the production of the figures.

Output: In this folder, there is an excel file where all the graphs are stored, each in its respective tab with the number of the figure (e.g. figure 3.1). Also, the graphs produced in Stata are stored in the sub-folder *graphs*, e--each graph named with the structure “graph_#_#”. For instance, the graph corresponding to Figure 3.1 is named "graph_3_1.png" in this folder.

3 Data Availability Statement

The Note used a streamlined version of the World Bank Corporate Income Tax Incentives Database. Details about the data provided, including sources, consultation links, and additional information, are outlined below.

1. Data Provided:

- **Filename:** World Bank CIT Incentives Database – Streamlined data by incentive.xlsx
- **Source:** World Bank
- **Date Consulted:** June 20, 2024
- **Folder:** The Database is available in the folder “raw_data”, as presented in the folder structure of the reproducibility package.
- **Link:** (*link to development data hub forthcoming when published*). Also provided in reproducibility package.

Stata Analysis

Analysis was carried out in Stata version 18.0

Stata Do Files:

- Main.do - the master do file that can be used to run all of the other do files.
- green_incentive_classification.do – Imports World Bank CIT Incentives Database - Reduced data by incentive.xlsx and create dummy variables d_add_green (green sector incentives); d_add_greening (green process incentives) and d_dirty_polluting_ti (polluting sector incentives). Finally exports the file to Stata format dta.
- figure3_1.do through figure3_12: Each file prepares a corresponding graph in the document, with the file names matching the figure numbers in the document.
- figureC_1 and figureC_2: Each file prepares a corresponding graph of the Appendix C of the document, with the file names matching the figure numbers in the document.

All figures are generated from files named according to the corresponding figure number in the document. In the document, all figures have been refined by a designer to meet publication standards. Figure 1.1, cited in [Ritchie, Roser, and Rosado \(2020\)](#) is not included in the reproducibility package.