



Estimating Value Added Tax (VAT) and Corporate Income Tax (CIT) Gaps in Indonesia

Fifth Submission: FR_IDN_2024_203

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This review verifies the reproducibility of the exhibits included in the paper "*Estimating Value Added Tax (VAT) and Corporate Income Tax (CIT) Gaps in Indonesia*".

Contents in this review:

1. Main findings
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Main findings

- We conducted our reproducibility analysis based on the paper shared by the authors by email on November 5th, 2024 called "Indonesia Tax Gap policy note 5.18.2024_amended.docx".
- Every exhibit reproduced accurately.
- **Reproducibility Summary:**
 - **Data:** Some data is confidential and has not been included in the reproducibility package. For more details, please refer to the README file.
 - **Formulas:** All formulas and calculations in excel sheets are included in the reproducibility package.
 - **Outputs:** All outputs are generated by formulas and functions in the Excel file are included in the reproducibility package.
 - **Reproducibility verification:** Reviewers used data provided directly by the authors to conduct the reproducibility verification, and this is not included in the public reproducibility package. The reviewers did not verify if publicly available data matches the data provided by the authors.
 - **Dependencies environment:** The reproducibility package does not use external dependencies.

List of exhibits and reproducibility status

Results in the Main Section of the Paper

- **Figure 1.1** Reproduced
- **Figure 1.2** Reproduced

- **Figure 2.1** Does not apply Does not show analysis results
- **Figure 2.2** Does not apply Does not show analysis results
- **Figure 2.3** Does not apply Does not show analysis results
- **Figure 3.1** Reproduced
- **Figure 3.2** Reproduced
- **Figure 3.3** Reproduced
- **Figure 3.4** Reproduced
- **Figure 3.5** Reproduced
- **Figure 3.6** Reproduced
- **Figure 3.7** Reproduced
- **Figure 3.8** Reproduced
- **Figure 3.9** Reproduced
- **Figure 3.10** Reproduced
- **Figure 3.11** Reproduced
- **Figure 3.12** Reproduced
- **Figure 3.13** Reproduced
- **Figure 3.14** Reproduced
- **Figure 3.15** Reproduced
- **Figure 3.16** Reproduced
- **Figure 3.17** Reproduced
- **Table 4.1** Reproduced
- **Figure 4.1** Reproduced
- **Figure 4.2** Reproduced

Results in the Annex

- **Table A1.1** Reproduced.
- **Figure A3.1** Reproduced.
- **Table A3.2** Reproduced.
- **Table A3.3** Reproduced.

Reproduction Environment

- Paper exhibits were reproduced in a computer with the following specifications:
 - OS: Windows 11 Enterprise
 - Processor: Intel(R) Core(TM) i5-1145G7 CPU @ 2.60GHz
 - Memory available: 15.7 GB
 - Software version: Microsoft Excel