



Lying to the Taxman or accepting a helping hand? Evidence from a novel experiment on SMEs in Tanzania

First Submission: RR_TZA_2024_238

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1/16/2025

This review verifies the reproducibility of the exhibits included in the paper “*Lying to the Taxman or accepting a helping hand? Evidence from a novel experiment on SMEs in Tanzania*”.

Contents in this review:

1. Main findings
2. List of exhibits and reproducibility status
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Main findings

- The code was successfully executed on a new computer after:
 1. Changing paths in survey/code/oo_master.do
 2. Changing paths in admin/o1_split_tra.do
 3. Changing paths in admin/o6_regressions.do
 4. Changing paths in admin/o7_census.do
 5. Running all scripts in the order described in the README file.
- The output demonstrates consistent stability across multiple runs. Specifically, executing the code two times consecutively yielded identical results.
- The code takes approximately 15 minutes to run.
- We conducted our reproducibility analysis based on the paper shared by the authors by mail on January 15, 2025.
- **Reproducibility Summary:**
 - **Data:** Some data is restricted and has not been included in the reproducibility package. For more details, please refer to the README file.
 - **Code:** All code files (from cleaning to analysis) are included in the reproducibility package.
 - **Outputs:** All outputs are generated by code included in the reproducibility package, except Figure 1 and Table 1, that are not produced by code.
 - **Reproducibility verification:** Reviewers used data provided directly by the authors to conduct the reproducibility verification, and not all of it is 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 reviewers created a new environment for dependencies using the latest versions available for each dependency at the moment of the review.

List of exhibits and reproducibility status

Results in the Main Section of the Paper

- **Table 1** Does not apply. Not produced by code.
- **Figure 1** Does not apply. Not produced by code.
- **Table 2** Reproduced.
- **Table 3** Reproduced.
- **Table 4** Reproduced.
- **Table 5** Reproduced.
- **Table 6** Reproduced.
- **Table 7** Reproduced.
- **Table 8** Reproduced.
- **Table 9** Reproduced.

Results in the Appendix

- **Appendix 1** Reproduced.
- **Appendix 2** Reproduced.

Reproduction Environment

- Paper exhibits were reproduced in a computer with the following specifications:
 - Windows 10 Enterprise 22H2
 - Processor: Intel(R) Xeon(R) CPU E7- 4860 @ 2.27GHz 2.26 GHz (2 processors)
 - Memory available: 16 GB
 - Software version: Stata 18.0 MP, R version 4.4.2