



How Can Lower-Income Countries Collect More Taxes? The Role of Technology, Tax Agents, and Politics

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November 13, 2023

This review verifies the reproducibility of the exhibits included in the paper “How Can Lower-Income Countries Collect More Taxes? The Role of Technology, Tax Agents, and Politics”.

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Main findings

1. The code ran on a new computer after applying the following changes:
 - Changing the global path in line 23 of do-file *o_Master.do*
 - Changing the working directory in line 46 of *Figure5_Replication.Rmd*
2. All outputs were stable across successive runs of the code
3. All exhibits reproduced as shown in the paper

Reproducibility assessment

We used the manuscript file shared by the team via email on November 13th 2023, and compared the code results against the paper exhibits to verify they are reproducible. Paper exhibits were attempted to be reproduced in a computer with the following specifications:

- OS: Windows 10 Enterprise, version 21H2
- Processor: Intel(R) Xeon(R) Gold 6226R CPU @ 2.9GHz (20 CPUs)
- Memory available: 128 GB
- Software version: Stata/MP 18.0, R 4.2.1

The total runtime was four minutes. All exhibits reproduced as shown in the paper.

*List of exhibits and reproducibility status***Exhibits in the main section of the paper**

- **Figure 1** Reproduced
- **Figure 2** Reproduced
- **Figure 3** Reproduced
- **Figure 4** Reproduced
- **Figure 5 - Panel A** Reproduced
- **Figure 5 - Panel B** Reproduced

Exhibits in the Appendix

- **Appendix Table 1** Reproduced