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1 Overview

This document provides an overview of the data, computational requirements, programs, and instructions for replicating the results of our research.

2 Data Availability and Provenance Statements

2.1 Statement about Rights

Ownership of the anonymized tax data remains with the Ethiopian Customs Revenue Authority (now the Ministry of Revenue).

2.2 Statement of Data Availability

The right to access and use the anonymized data on tax declarations and payments in Ethiopia is restricted. While the Ethiopian Customs Revenue Authority (now the Ministry of Revenue) granted access to the data for academic purposes in 2013, 2015, and 2017, individual assessments are required, and public sharing of the data is prohibited.

2.3 Details on Data Sources

A detailed description of the data sources, including collection methods, cleaning procedures, and any relevant transformations, is provided in Appendix A.

3 Dataset and file structure

All files in the Reproducibility package:

- data foler contains the data

- output has two folder containing figures and tables

- dofiles contains all do files

4 Computational Requirements

4.1 Software Requirements

Stata is used for the analysis in this project. This project is written in Stata 16 MP and has not been tested on older versions. The codes are ran on Windows 11.

4.2 Packages

Packages installed from ssc are provided in the main.do file.

5 Instructions for Replicators

- Running main.do will produce all the result in the paper. To run the main.do it is required to change in part 0 at the top.

- Do files are structured in a way where the output from the descriptive regression analysis are in separate files. The result for the appendx is also in a separate file.

- All do files will run by the main.do. The Figure and Tables are exported from stata into LaTeX file and stored in the output.

- 1.1 Analysis Descriptive.do Produces Figure 1 and Table 2 to Table 9.

- 1.2 Analysis Regression.do reproduces the regression results reported in Table 10 to 12. The results in the outputs/tables, which are clearly labeled with the Table number.

- 2 Appendix.do reproduces all appendix tables except Tables A2 and A3, which are stored in outputs/tables/appendix.