

This note is a guide to the publicly available replication archive for the paper: “Tax-motivated transfer mispricing in South Africa” By Ludvig Wier

For replication purposes the full Stata code is made available in this folder:

- *20200220 Data set construction* is the do-file used to construct the data set used in this paper.
- *20200220 Output* is the do-file used to create all output for the paper.

Publicly available data used in this paper can also be accessed in the folder:

- *Corporate tax data* includes data on the corporate tax rates published by KPMG plus imputations
- *Distance* includes data on the distance between South Africa and trading partners
- *WDI* includes data on the GDP, population and exchange published by the World Bank World Development Indicators
- *WHTrates_ally* includes data on the withholding tax rates on royalties, dividends, interests and services published by the South African Revenue Service

The primary data set used in this paper is confidential (tax administrative data on all firms and their goods transactions in SA) and can therefore not be made publicly available. However, the National Treasury in South Africa and UNU-WIDER frequently puts out call for papers for researchers to submit research ideas. If interested, readers may wish to follow the SA-TIED webpage <https://sa-tied.wider.unu.edu/> and submit a proposal for using this data when the next call for papers occurs.