

READ ME FILE

Title: Are Investment Tax Breaks Effective? Australian Evidence

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Description

This 'read me' file details the replication files for RDP 2025-01. Firm level of the data cannot be provided as they are confidential unit record data contained in the ABS Business Longitudinal Analysis Data Environment (BLADE). All data used to plot figures appearing in the RDP are available to the public and can be found in the spreadsheet 'rdp-2025-01-graph-data'. The 'Codes' folder contains Stata's do files that are used to produce the results presented in the paper and the appendices. The Stata codes were run on Stata MP 16 (64 bit) and draw on the files in the 'ado' folder.

If you make use of any of these files you should clearly attribute the authors in any derivative work.

Code

Note that code will not run unless user has access to BLADE.

- For DD analysis
 - **0. DD data build:** build DD dataset
 - **01. DD regressions and charts:** run DD regressions and main charts
 - **02. summary tables:** make summary tables in Appendix B
 - **03. Building regs:** run regressions with buildings for Appendix C.
- For RDD analysis:
 - 4.RD for Hambur and Win: Runs code for RDD results
 - 0a. Initial RDD dataset build: builds raw RDD database
 - 4a. Make database: makes RDD shaped database
 - 4b. Basic regs: makes basic regression results for main paper
 - 4c. donut regs: makes 'donut' regression specification robustness results
 - 4d. Manipulation charts: does manipulation tests and Figure 10 chart
 - 4e. Regs alt BW: regressions with alternative bandwidth selection robustness
 - 4f. Regs lots dif BW: charts using lots of different bandwidth as shown in Figure D4
 - 4g. graphs: discontinuity charts.

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