

README FILE

**"Who Really Benefits from Consumption Tax Cuts? Evidence from a Large VAT Reform in France", by
Youssef Benzarti and Dorian Carloni**

Data Files

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Attached Data Files

- *AEJPol-2017-0504_DATA_eurostat_prices_fr.dta*:
 - a. available through the Eurostat website (<http://ec.europa.eu/eurostat/web/hicp/data/database>), price file is called "prc_hicp_midx.tsv"
 - b. includes price of commodities sold in France at the COICOP (Classification of Individual Consumption According to Purpose) level
- *AEJPol-2017-0504_DATA_item_weights_france.dta*:
 - a. available through the Eurostat website (<http://ec.europa.eu/eurostat/web/hicp/data/database>), item weights file is called "prc_hicp_inw.tsv"
 - b. includes COICOP weights used to compute national price indexes
- *AEJPol-2017-0504_DATA_prices_subsector.dta*:
 - a. data from Laffeter, Quentin, and Patrick Sillard. 2014. "L'Addition est-elle moins salee? La reponse des prix a la baisse de TVA dans la restauration en France." F1404
 - b. includes information on the price of sit-down restaurant meals
- *AEJPol-2017-0504_DATA_va_volume_combined.csv*:
 - a. available through the French INSEE (The National Institute of Statistics and Economic Studies) website
 - b. includes index (2010=100) for the volume of goods sold in the restaurant industry
- *AEJPol-2017-0504_DATA_va_valeur_combined.csv*:
 - a. available through the French INSEE website
 - b. includes index (2010=100) for the value of goods sold in the restaurant industry
- *AEJPol-2017-0504_DATA_cpi.dta*:
 - a. available through the French INSEE website
 - b. includes index (1998=100) for national consumer price index (CPI)
- *AEJPol-2017-0504_DATA_urates_0412.dta*:
 - a. constructed by averaging quarterly unemployment rates available through the French INSEE website
 - b. contains yearly average unemployment rates by French department
- *AEJPol-2017-0504_DATA_eec_emplservices_0412.dta*:
 - a. original files available in DBase format through the INSEE website: <https://www.insee.fr/fr/statistiques/2415221?sommaire=2415511>
 - b. dataset used for analysis on hours worked

Confidential Data Files

- *Bureau Van Dijk's Amadeus Data*: the data can be accessed through the Wharton Research Data Service (<https://wrds-web.wharton.upenn.edu/wrds/>), which is available at several university campus libraries. Some campus libraries also offer direct access to Amadeus without going through the Wharton Research Data Service. Finally, it is also possible to directly purchase access to the Amadeus dataset using this link: <https://www.bvdinfo.com/en-us/contact-us/free-trial-enquiry?a=1&ProductId=384&product=amadeus>.

Do Files

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- *AEJPol-2017-0504_DATA_master_file.do*: runs all programs below

Data files

- *AEJPol-2017-0504_DATA_amadeus_data.do*: uses the raw Amadeus data, selects the sample, and construct relevant variables for the empirical analysis
- *AEJPol-2017-0504_DATA_price_data.do*: uses Eurostat price data and construct price series relevant for the empirical analysis
- *AEJPol-2017-0504_DATA_eec_data.do*: uses the raw EEC data, shows how we construct eec_emplservices_0412.dta, and selects the sample for the empirical analysis

Table files

- *AEJPol-2017-0504_DATA_table_1.do*
- *AEJPol-2017-0504_DATA_table_2.do*

Figure files

- *AEJPol-2017-0504_DATA_figure_1.do*
- *AEJPol-2017-0504_DATA_figure_2.do*
- *AEJPol-2017-0504_DATA_figure_3.do*