

Tax Introduction Database: Short Variable Description

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For more information on the data, please go to <http://tid.seelkopf.eu>

Variables:

entry_id: unique identifier for each entry

country: country name

tax: abbreviation of the tax type: INH (inheritance tax), PIT (personal income tax), CIT (corporate income tax), SSC (social security contribution), GST (general sales tax), VAT (value added tax)

status: Status of tax introduction

- *Introduced:* at one point of the country's history the tax was introduced at the national level on a permanent basis;
- *not introduced:* at no point of the country's history was the tax permanently introduced;
- *missing:* information on the status of tax introduction is currently lacking.

mode: Mode of tax introduction

- *Sovereign:* the tax was introduced by a fiscally sovereign national government;
- *Colonial:* the tax was introduced under colonial rule and maintained by the country upon independence;
- *Inherited:* the tax was introduced by a predecessor state and maintained by the country upon independence from that state;
- *Never introduced:* the tax was never introduced;
- *Not applicable:* the country could not have introduced a tax because it ceased to exist before this tax was conceived (most commonly applies with VAT);
- *Missing:* no information on the mode of tax introduction is currently available.

year: year of first permanent tax introduction at the national level

rate: the top rate (of INH, PIT, CIT, SSC) or the standard rate (of GST, VAT) at time of first permanent introduction.

subnational: indicator whether the permanent introduction of a tax at the national level was preceded by an introduction of the same tax at the subnational level (score: 1). Note that a score of 0 may indicate either a non-introduction at the subnational level or a missing.

comment: qualitative information on the tax introduction event. A new paragraph in the comment is indicated with “_NEWLINE_”.

source_id: unique identifier of the underlying source(s). Full bibliographic information is in the source document.