



HM Revenue
& Customs

Datalab Research proposals approved to date

Approved projects since May 2011

Project title	Institution
Company births and deaths: investigating the role of taxation	Oxford University
Research and Development tax credits and company performance	London School of Economics (LSE) / Imperial College
Estimating the elasticity of corporate income	London School of Economics (LSE)
What happened to UK exports before, during and after the global financial crisis?	Nottingham University
The sensitivity of UK manufacturing firms to extreme weather events	London School of Economics (LSE) / Imperial College
The effect of property taxes on reported property values: evidence from notches in the UK stamp duty	London School of Economics (LSE)
Behavioural responses to VAT: evidence from the flat rate scheme of VAT	London School of Economics (LSE)
Back-and-forth trade, invoicing currency choice, and exchange rate pass-through to prices: the implications for Value-Added Taxation	Warwick University
Improving estimates of the price elasticity of demand for cigarettes and hand rolling tobacco in the UK (The project has been withdrawn)	Nottingham University
Business Population Estimates, National Statistics	Department for Business, Innovation and Skills (BIS)
Book-Tax Differences in the U.K	Oxford University
The Economic Effects of VAT on Business Behaviour	Oxford University
The UK Stamp Duty Land Tax: welfare effects and incidence	Oxford University
Measuring individual level human capital using linked Student Loan Company/HMRC data	Oxford University, Cambridge / Institute for Fiscal Studies

To what extent do those on high incomes respond to changes in marginal tax rates?	Institute for Fiscal Studies
Project title	Institution
Modelling Export Activity and its Effect on Firm Productivity, Wages, Profitability, and the Tax Base	University of Essex
The Extensive and Intensive margins of Growth in the Value of UK Exports and the Role of SME Exporters	London School of Economics (LSE) / Imperial College
The Effect of the Structure of the Stamp Duty Land Tax on Evasion	London School of Economics (LSE)
How have changes in the UK capital tax regime since the 1980s affected top incomes and their composition?	London School of Economics (LSE)
Corporate tax incentives and capital structure	Oxford University
International Transfer Pricing and Tax Avoidance	Oxford University
Tax policy and investment: evidence from UK tax returns	Oxford University
Estimating the elasticity of corporate income additional business case	London School of Economics (LSE)
How effective are fiscal incentives in R&D intensive sectors?	Oxford University
Evaluation of Research and Development (R&D) Expenditures, Firm Survival, Firm Growth and Employment: UK Evidence	University of Greenwich
Analysis of stamp duty land tax revenues in Wales	Welsh Government
A Comparison by Industrial Sector of the Potential Effects of Indirect Taxes with Effective Rates of Corporation Tax	Bournemouth University
Capital Structure and performance of earlystage companies: An evaluation of the Enterprise Investment Scheme and the Seed Enterprise Investment Scheme in the UK	London School of Economics (LSE)
Sensitivity of charitable giving by high-income taxpayers to changes in the tax system	Warwick University

The impact of UKTI export services on export margins and the value of goods exported	University of Surrey / London School of Economics (LSE) / Imperial College
Business Population Estimates for 2012-13	Department for Business, Innovation and Skills (BIS)
Income of the Self Employed	Department for Business, Innovation and Skills (BIS)
Project title	Institution
Designing resilient supply networks	University of Strathclyde
Clustering VAT taxpayer population	Cabinet Office
Impact of environmental regulation on innovation, productivity and trade	London School of Economics (LSE)
Analysis of Charities claiming Gift Aid	NCVO (The National Council for Voluntary Organisations)
Understanding the spread of information in networks	Tax Administration Research Centre / Institute for Fiscal Studies
Analysing individuals' use of tax relief for tax planning purposes	Tax Administration Research Centre / University of Kent
Estimating Risk Based Audit Rules	Tax Administration Research Centre / University of Exeter
Responses to capital gains tax reforms and corporate tax reforms	Tax Administration Research Centre / Institute for Fiscal Studies
The Frequency of WTC/CTC Payment and Their Effect on Labour Supply	London School of Economics / The University of California, Berkeley
Bunching vs. Diff-in-diff: Comparing Alternative Methods to Estimate Taxable Income Elasticities using UK Tax Records	Warwick University
The Scale, Duration and Effects of the Tax Treatment of Losses	Oxford University
Households' Responses to the Childcare Tax Credit	Warwick University
The Effect of the National Insurance Contributions on Employment and Choice of Legal Form	London School of Economics / The University of California, Berkeley
Business Population Estimates for 2013-14	Department for Business, Innovation and Skills (BIS)

The Role of the Self-Employed and Directors in The Behavioural Response to Tax Rates	London School of Economics
Estimating the Inter-Temporal and Extensive Margin Responses to Temporary Tax cuts in the UK Housing Market	London School of Economics
The Distribution of Wealth in the UK since 1895	Oxford University
Devolution of Stamp Duty to Wales	National Assembly for Wales
Project title	Institution
Investors Tax Reliefs and Corporate Innovation: Indication from the EIS and SEIS Schemes	University of Exeter / London Business School
Transaction Taxes, Leverage and Liquidity	London School of Economics
Does Tax Audit Risk Affect a Firm's Financial Flexibility?	Oxford University
UK Firms, Productivity and Value Chains	Sussex University
Causes of Growth in Top Earner Income	London School of Economics
Individual Savings Accounts in the UK	Institute for Fiscal Studies
The Economic Analysis of Cash Basis	Oxford University
Inequality of Opportunity and Fair Income Taxation in the UK	London School of Economics
SME Exporting Behaviours and Growth	Warwick University
Wages across UK Cities	Centre for Cities
Analysis of the Survey of Personal Incomes, Self-Assessment and PAYE Data	National Assembly for Wales
Analysis of Stamp Duty Land Tax Revenues in Scotland	Scottish Government
Office Tax Simplification – Comparing taxable profits with accounting profits	Oxford University

Analysing student loan earnings for self-employed graduates	Centre for Entrepreneurs
Assessment of economic impact of EIS/VCT schemes on UK economy	Centre for Progressive Capitalism
Do income based student loans distort earnings?	Institute for Fiscal Studies
The Impact of Tax Incentives on Savings: The case of the Individual Savings Accounts in the UK	University of Kent
Granularity in trade in value-added data for key sectors – Manufacturing	University of Sussex
Project title	Institution
Impact of trade shocks on UK firms and labour markets	Cambridge University
Using Economic Advantage and Disadvantage in Self-Employed Families Under Welfare Reform	Manchester Metropolitan University
Through which channels is income from capital affecting inequality outcomes and its composition and what are the implication for fiscal policy in the UK?	Oxford University
Global value chains in goods and services in the UK after Brexit	Bank of England
Characteristics and incomes of business owners	Institute for Fiscal Studies
Creating a database to forecast Scottish LBTT tax receipts	Scottish Fiscal Commission
The impact of the Authorized Economic Operator programme on trade, productivity, and welfare	University of Birmingham
Firm Innovation, research and development and performance	University of Cambridge
Estimating optimising frictions and the elasticity of taxable income: evidence from the UK personal income tax	London School of Economics
Estimating the behavioural responses of firms to taxation: evidence from corporation tax in the UK	London School of Economics
Scottish Income Tax Analysis	Scottish Fiscal Commission

Business growth analysis, DECA project	Department for Business, Energy and Industrial Strategy
Economic Impacts of Migration to the Wages and Employment in the UK: Research for the Migration Advisory Committee	National Institute of Economic and Social Research
R&D tax credits and energy innovation	University College London
Impact evaluation of the Department for International Trade's export promotion activities	Frontier Economics on behalf of Department International Trade
The effect of liquidity constraints on tax evasion	University College London
Project title	Institution
Behavioural response to taxation of personal foreign income	Columbia University
Characteristics and behaviours of non-domiciled taxpayers	London School of Economics
A deep analysis of the UK productivity level and dynamics	University of Sussex
Using administrative data to improve labour market statistics	Economics Statistics Centre of Excellence
Comparative analysis of investment patterns of private and public (listed) UK companies	Department for Business, Energy and Industrial Strategy
The impact of product standards and other non-tariff barriers on UK firms	University of Cambridge
SMEs export strategy, business growth and uncertainties	Aston Business School
Analysis of companies that report zero taxable profits	London School of Economics
UK trade with developing countries, statistics by business characteristics	Department for International Development
Tax incentives for innovation	Durham University
Income dynamics and the sensitivity of the taxpayers to the business cycle in the UK	King's College London and London School of Economics
How does tax affect incorporation & business outcomes	Institute for Fiscal Studies

Evaluating policy reforms that make the tax system fit for purpose	Institute for Fiscal Studies
The determinants of performance-pay utilisation by firms and its consequences for firm behaviour, performance, and employee outcomes	London School of Economics
Using administrative data to assess the accuracy of ONS business R&D statistics and better understand the uptake of R&D tax credits	UK Research and Innovation
Smart money – precision personal data management for Distributed Ledger enabled Central Bank Digital Currencies	Brunel University
The impact of the 2008-09 Stamp Duty Holiday in Wales	University of Exeter
Project title	Institution
The tax system and post-tax incomes	Institute for Fiscal Studies
Pension saving of the self-employed	Institute for Fiscal Studies
The value of control: quantifying trade offs between asset ownership and inheritance tax planning	Warwick University