

THE IMPACT OF GREEN TAX REFORMS ON ENVIRONMENTAL PERFORMANCE: A VIETNAM'S LEGAL INSTITUTIONS PERSPECTIVE

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Appendix 1. Descriptive statistics

	TAXES	VOICE_AND_ACCOUNTABILITY_INDEX____ 2_5_WEAK_2_5_STRONG_	GDP	CDE
Mean	16.76294949	-1.41434915	6.340765817	11.33734961
Median	18.45543	-1.412977194	6.304283534	11.53997633
Maximum	22.46345	-1.24	8.728579379	12.34
Minimum	4.549284584	-1.54	2.741917107	9.973228891
Std. Dev.	5.355048345	0.064761067	1.348797355	0.787892507
Skewness	-1.11551515	0.415160334	-0.771014143	-0.484838313
Kurtosis	3.039830169	3.517614988	3.546638992	1.857664412
Jarque-Bera	6.846238632	1.31636682	3.680414953	3.087154615
Probability	0.032610553	0.517791095	0.158784479	0.213615564
Sum	553.1773333	-46.67352194	209.245272	374.132537
Sum Sq. Dev.	917.6493688	0.134207866	58.21613774	19.8647873
Observations	33	33	33	33

Appendix 2. Threshold regression model results

GCDE = Growth OF CDE				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
TAXES < 13.10935				
TAXES	0.254	0.075	3.403	0.001
VOICE_AND_ACCOUNTABILITY_INDEX	-1.855	11.679	-0.159	0.874
GDP	0.160	0.531	0.302	0.763
C	-4.384	17.020	-0.258	0.797
13.10935 <= TAXES < 18.217299				
TAXES	0.209	0.076	2.747	0.007
VOICE_AND_ACCOUNTABILITY_INDEX	-0.001	1.630	-0.001	0.999

GCDE = Growth OF CDE				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
GDP	-0.581	0.130	-4.459	0.000
C	0.893	2.823	0.316	0.752
18.217299 <= TAXES < 18.78647				
TAXES	-3.260	0.420	-7.765	0.000
VOICE_AND_ACCOUNTABILITY_INDEX	7.524	1.282	5.869	0.000
GDP	0.115	0.041	2.806	0.006
C	69.998	7.534	9.291	0.000
18.78647 <= TAXES				
TAXES	-0.195	0.041	-4.697	0.000
VOICE_AND_ACCOUNTABILITY_INDEX	-2.044	0.884	-2.311	0.023
GDP	-0.211	0.046	-4.535	0.000
C	3.192	1.056	3.024	0.003