

AEJ: Economic Policy

Disclosure statement

July 28, 2021

Paper title: "Externalities in International Tax Enforcement: Theory and Evidence"

The author declares that he has no relevant or material financial interests that relate to the research described

in this paper.

A handwritten signature in black ink, appearing to read 'Thomas Tørsløv', written in a cursive style.

Thomas Damsgaard Tørsløv