

Disclosure Statement

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Author name: Anne Brockmeyer

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Disclosure Statement: Part of this work was conducted while the author was an Economist and then Senior Economist at the World Bank and was financially supported by the World Bank; another part of the work was conducted while the author was the Research Director for tax & development at the Institute of Fiscal Studies and an Honorary Associate Professor at University College London, and was financially supported by UK aid from the UK government through the Centre for Tax Analysis in Developing Countries (TaxDev) and a UKRI Future Leaders Fellowship (grant reference MR/V025058/1). The work was conducted in collaboration with the Tax Authority and the Ministry of Finance of Uruguay.

The author has no other relevant or material financial interests that relate to the research described in this paper.

A handwritten signature in black ink, appearing to read 'A. Brockmeyer', with a stylized flourish at the end.

Anne Brockmeyer

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