

Disclosure Statement

Date: October 30, 2023

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Manuscript Title: Electronic Payment Technology and Tax Compliance: Evidence from Uruguay's Financial Inclusion Reform

Disclosure Statement: Part of this work was conducted while the author was a Consultant at the World Bank and was financially supported by the World Bank; another part of the work was conducted while the author was student at the University of Delaware and was financially supported by the University of Delaware. 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 'Magaly', with a horizontal line extending to the right.

Magaly Saenz Somarriba