

Disclosure Statement

Akihisa Kato

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I am submitting the article I have co-authored with Wataru Miyamoto, Thuy Lan Nguyen, and Dmitriy Sergeyev titled “The Effects of Tax Changes at the Zero Lower Bound: Evidence from Japan” for publication in the *AEA Papers and Proceedings*.

I declare that I have no relevant and material financial interests that relate to the research described in this paper.

Akihisa Kato

A handwritten signature in black ink, appearing to be 'Akihisa Kato', written in a cursive style.