**Disclosure Statement**

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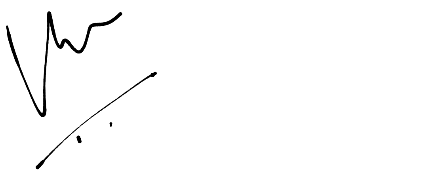
Manuscript Title: Does the Value-Added Tax Add Value? Lessons Using Administrative Data from a Diverse Set of Countries

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Right to review: the tax authorities of the countries whose data were accessed for the purpose of the study had the right to review this paper before publication to confirm that there was no breach of confidentiality.

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

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