

July 11, 2022

Disclosure statement

“Tax and Occupancy of Business Properties: Theory and Evidence from UK Business Rates”

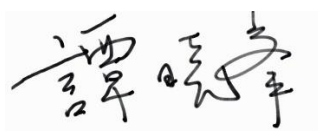
To Whom it May Concern:

This is a statement to say that I have no financial interests that may be potentially impacted by the findings in this paper.

The research for this paper was partly conducted when I was a research fellow at the Centre for Business Taxation, Saïd Business School, University of Oxford.

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

Sincerely,

A handwritten signature in black ink, appearing to be 'Eddy Hiu Fung Tam', written in a cursive style.

Eddy Hiu Fung Tam
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