

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.

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 blue ink, appearing to read 'Ben Lockwood', with a stylized flourish at the end.

Ben Lockwood

7/16/22