

Disclosure statement

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

To Whom it May Concern:

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 read "Martin Simmler", with a long horizontal stroke extending to the right.

Martin Simmler

07/26/22

July 11, 2022

Disclosure statement

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

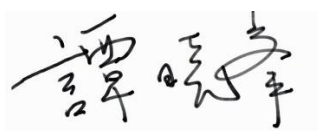
To Whom it May Concern:

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
Lecturer in Economics,
King's Business School,
King's College London

Disclosure statement

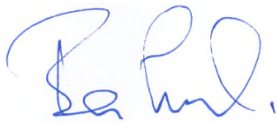
"Tax and Occupancy of Business Properties: Theory and Evidence from UK Business Rates"

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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". The signature is stylized with a large initial "B" and "L".

Ben Lockwood

7/16/22