

**Disclosure statement on potential conflict of interests**

**Paper:** Challenges of Monitoring Tax Compliance by Multinational Firms: Evidence from Chile

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**Conflict of Interest:** The data used for this study has been provided by the Research Department of the Chilean Revenue Authority under an agreement that grants independence to the research team to publish research findings.

**IRB:** This project has been exempted from further review by the Human Subjects Committee of the Faculty of Business, Economics and Informatics, University of Zurich after going through a formal Checklist for Exempt Status.

Gabriel Zucman

Date: 01/10/2019

Signature:

A handwritten signature in black ink, consisting of a stylized 'G' and 'Z' intertwined, with a horizontal line underneath.