

American Economic Journals Disclosure Statement
(Please include one for every author of the paper.)

Date: November 10, 2018

Author Name: Michael P. Devereux

Manuscript Title: The impact of investment incentives: evidence from UK corporation tax returns

Disclosure Statement:

This research was supported by grant ES/L000016/1 from the UK Economic and Social Research Council on "The effects of business taxation on economic and social welfare: new insights from tax return data".

The research forms part of the output of the Oxford University Centre for Business Taxation, of which Devereux is director. The Centre has received donations from business up to a maximum of £20,000 per year from each business. A full list of business that have made donations is provided on the Centre's website at <https://www.sbs.ox.ac.uk/research/oxford-university-centre-business-taxation/our-donors>. The website also sets out the centre's clear policy of independence with respect to all sources of funding.

In his personal capacity, Devereux holds the following paid positions: Research Director, European Tax Policy Forum, and Member, Board of Academic Advisors, International Tax Policy Forum.



13/11/18