

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

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Manuscript Title: The Impact of Investment Incentives: Evidence from UK Corporation Tax Returns.

Disclosure Statement:

The data used in our research are proprietary. They were obtained from the UK tax authority, Her Majesty's Revenue and Customs (HMRC) that has requested to review the results of the study prior to their dissemination to ensure that the confidentiality of the data is not unintentionally compromised.

This research was supported by a grant from the ESRC, ES/L000016 "The effects of business taxation on economic and social welfare: new insights from tax return data", for which the Principal Investigator was Michael Devereux and the Co-Investigators were Wiji Arulampalam (Warwick), Stephen Bond (Oxford) and Ben Lockwood (Warwick).

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

The project started when Xing held the following paid position: Research Fellow at the Oxford University Centre for Business Taxation. Xing left the centre in July 2014, and since then has been an Assistant Professor at Antai College of Economics and Management, Shanghai Jiao Tong University. She continued to work on this paper after she moved to Shanghai Jiao Tong University, and the paper was completed during her contract with Shanghai Jiao Tong University.

Xing was granted Shanghai Pujiang Program [ 2016 ] 0004098, which grants 100,000 RMB for an unrelated project in 2016. The grant was provided by Shanghai Government. She also serves in the Associated Editorial Board of the International Tax and Public Finance.

