

Disclosure Statement, Li Liu

“Effectiveness of fiscal incentives for R&D: quasi-experimental evidence”

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The paper draws on confidential tax return data provided by the UK tax authority, HMRC in its Datalab. HMRC review all outputs from the Datalab to ensure that no confidential information is revealed. This work contains statistical data from the Office for National Statistics which is Crown copyright and reproduced with the permission of the controller of HMSO and Queen's Printer for Scotland, made available for use by the HMRC Datalab. The HMRC bears no responsibility for the analysis of the statistical data or the opinions presented in this paper.

Because of the confidentiality of the data, we are unable to make the data publicly available. We are, however, allowed publication of our Stata .do files which generate the results. Researchers with access to the relevant datasets and permission from the HMRC may run our code to replicate our results.

The research forms part of the output of the Oxford University Centre for Business Taxation. The Centre receives funding from a number of sources. The main sources for the last three years have been:

- A grant from the UK Economic and Social Research Council: grant ES/L000016/1 “The effects of business taxation on economic and social welfare: new insights from tax return data”
- Another, larger grant from the Economic and Social Research Council: grant RES-060-25-0033, “Business, Taxation and Welfare”
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- Donations from business, mainly members of the UK Hundred Group of companies. The following companies have made annual donations up to a maximum of £20,000 per year:

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This research was mostly completely undertaken when I was a senior research fellow at the Centre for Business Taxation prior to moving to the International Monetary Fund. While it will be published as an IMF working paper, the views expressed in this paper are those of the author(s) and do not necessarily represent the views of the IMF, its Executive Board, or IMF management.

This project does not include material that requires IRB approval.