

Disclosure Statement, Li Liu

“The Elasticity of Corporate Income Tax: New Evidence from UK Tax Records”

Submitted to AEJ: Economic Policy

This research was explicitly supported by a grant from the UK Economic and Social Research Council: grant RES-194-23-0012 “Company births and deaths: investigating the role of taxation”.

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.

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

- Another, larger grant from the Economic and Social Research Council: grant RES-060-25-0033, “Business, Taxation and Welfare”
- 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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Barclays	BG Group	BP plc
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“The Centre for Business Taxation is an independent research centre of the University of Oxford, based at the Saïd Business School and drawing on the expertise of the Law Faculty and Economics Department as well as academics from other universities worldwide.

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Li Liu,
Oxford, January 2012

Disclosure Statement, Michael Devereux

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

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I also hold various positions in my individual capacity.

I hold the following paid positions:

- Research Director, European Tax Policy Forum
- Member, Board of Academic Advisors, International Tax Policy Forum

and an unpaid position:

- President of the International Institute of Public Finance.

Michael Devereux,
Oxford, January 2012

Disclosure Statement, Simon Loretz

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At the time of writing, Simon is no longer employed by the Centre for Business Taxation.

Simon Loretz,
University of Bayreuth, January 2012