Disclosure Statement

Peter H. Egger declares that he has no relevant or material financial interests that relate to the research described in this paper.

Peter Egger is employed at the Swiss Federal Institute of Technology (ETH Zurich) which is funded by the Swiss federal government. He is an affiliate of various international research networks (CESifo, CEPR, Federal Reserve Bank at Dallas). He also an external (unpaid) Research Professor at the Ifo Institute Munich an external (unpaid) research fellow to the Oxford University Centre of Business Taxation and the Leverhulme Centre on Globalisation and Economic Policy at University of Nottingham, and a (paid) external research fellow at Anglo-American University of Prague and at the Austrian Institute of Economic Research.

I hereby confirm that above information is correct.



Peter H. Egger