

Mandatory Disclosure Statement

As part of my resubmission of “No Taxation without Information - Deterrence and Self-Enforcement in the Value Added Tax” to the AER, I would like to disclose the following information according to the AER disclosure requirements.

- (1) This project would not have been possible without the generous support by the following institutions: the Chilean Tax Authority for outstanding collaboration and funding of the implementation, the Swiss Study Foundation, the David Rockefeller Center for Latin American Studies, and the Project on Justice Welfare and Economics for research and travel grants.
- (2) In the context of this research collaboration, the Chilean Tax Authority (SII) paid for the implementation of the intervention, as well as for travel costs and some of the expenses associated with the research. Subsequently, I also advised SII on some of their internal research projects, a consulting service for which I received approximately 9000 USD. SII did not have any say in how the analysis was conducted, and did not have the right to review or approve any of the results in the paper. I had complete academic freedom in all aspects of the analysis and interpretation.
- (3) I believe none of my positions as an officer, director, or board member are directly relevant to this study (Board member of Evidence Action, and of TAMTAM - Together Against Malaria; Advisory board member of IDinsight, and Instiglio).
- (4) I have no disclosures regarding a relative or partner.
- (5) No party had the right to review the paper before circulation.
- (6) This study was not subject to IRB approval, as confirmed by the Harvard Committee on the Use of Human Subjects in Research, since the subjects are firms not individuals.