

Disclosure statement:

Youssef Benzarti for “Do Value-Added Taxes Affect International Trade Flows?
Evidence from 30 Years of Tax Reforms”.

To Whom It May Concern:

I declare that I have no relevant or material financial interests that relate to the research described in this paper. This research has been supported by a grant from the Social Sciences and Humanities Research Council of Canada.

Sincerely,

Youssef Benzarti