DECLARATION FORM

I agree to Victoria University of Wellington having the non-exclusive right to archive digitally and make publicly accessible this work.

Signature ________________________________ Date 14/09/12

Name Norman Gemmell

Title of paper The Tax Gap: A Methodological Review

Please sign and date the form and return to the contact address below

Creator/Contributor(s)

I declare that:
I am the sole creator of this work as a whole and can archive digitally and make accessible the work. I own the intellectual property rights inherent in the work as a whole. I have explicitly acknowledged in the work any significant contribution made to the work by others and the sources that I have used.

OR

I am a co-creator of this work as a whole and that an arrangement between the co-creators of this work permits me to archive digitally and make accessible the work. I share the intellectual property rights inherent in the work as a whole. I have explicitly acknowledged in the work any significant contribution made to the work by others and the sources that I have used.

Third Party Content

I declare that:
If this work is archived digitally and made accessible, it will not be in breach of any agreement with a third party that has or is entitled to publish this work.

Verification

I declare that:
I am supplying the digital file that is a direct equivalent of the work which is described and referred to in this declaration.

Preservation and Distribution

I agree to:
Victoria University of Wellington having the right to keep this work in any file format and copy, the thesis and transfer it to any file format for the purposes of preservation and distribution.

DEFINITIONS

Archive digitally: to copy, store, and transfer the format of a digital work for the purpose of preservation and access.

Make accessible: to provide physical access to a digital work for the purpose of preservation and access in accordance to the terms and conditions outlined in the deposit process.

Intellectual property: property or value that accrues from original creative thought, including, patents, copyright material, and trademarks.