# Exercises sheet: An introduction into (not) taxing wealth and profits - The Dutch case

## Exercise 1: Find the missing profits

### Step 1

Student guess for themselves the top 5 countries that lose most corporate tax revenue (in absolute terms) from the Netherlands. Write down the top 5 of each student next to each other.

Top 5 - Person 1:

1.
2.
3.
4.
5.

Top 5 - Person 2:

1.
2.
3.
4.
5.

Top 5 - Person 3:

1.
2.
3.
4.
5.

### Step 2

Discuss and write down in your group what the reasons are you choose these countries and what can cause/explain high corporate tax losses to the Netherlands for countries:

### Step 3

Go to <https://missingprofits.world/> and find out what the actual top 5 is by clicking on countries in the map. Write down the data regarding the Netherlands and all tax havens (absolute profits lost, absolute tax revenue lost, and relative tax revenue lost; in total thus 6 items per country) for each country that you click on.

|  | Lost corporate tax revenue to NL | Lost corporate tax revenue to all tax havens |
| --- | --- | --- |
| Profits lost ($, Millions) | Tax revenue lost ($, Millions) | Tax revenue lost (% of corp. tax revenue) | Profits lost ($, Millions) | Tax revenue lost ($, Millions) | Tax revenue lost (% of corp. tax revenue) |
| Country 1 |  |  |  |  |  |  |
| Country 2 |  |  |  |  |  |  |
| Country 3 |  |  |  |  |  |  |
| Country 4 |  |  |  |  |  |  |
| Country 5 |  |  |  |  |  |  |
| Country 6  |  |  |  |  |  |  |
| Country 7 |  |  |  |  |  |  |
| Country 8 |  |  |  |  |  |  |
| If needed add more countries here |  |  |  |  |  |  |

### Step 4

Compare the results to your guesses of step 1 and discuss the similarities and differences.

### Step 5

Discuss which of the reasons you discussed at step 2 seems to have led you in the right direction.

## Exercise 2: Power mapping

### Step 1: Early 2000s

Place the following actors in the graph:

* The general public
* Politicians
* Multinational corporations
* Civil society organisations
* Academic researchers
* Tax lawyers and advisors
* Tax inspectors
* International organisations (EU, OECD, G20)

Discuss why they should be placed there and how this can help explain policy outcomes.



###

### Step 2: Today

Replace the following actors in the graph:

* The general public
* Politicians
* Multinational corporations
* Civil society organisations
* Academic researchers
* Tax lawyers and advisors
* Tax inspectors
* International organisations (EU, OECD, G20)

Discuss why they should be placed there and how this can help explain policy outcomes.

