

**Table 2: Country estimates: Comparison 2015 vs 2016 estimates**

	Shifted profits (\$Bn.)			Corp. tax revenue loss/gain (% of collected)		
	2015	2016	Difference ( <sup>16</sup> - <sup>15</sup> )	2015	2016	Difference ( <sup>16</sup> - <sup>15</sup> )
<b>OECD countries</b>						
Australia	12	15	3	7%	7%	1%
Austria	4	5	1	11%	13%	2%
Canada	17	15	-2	9%	8%	-2%
Chile	5	5	1	11%	12%	2%
Czech Republic	2	2	0	5%	6%	1%
Denmark	3	5	2	8%	12%	4%
Estonia	0	0	0	10%	16%	5%
Finland	3	3	1	11%	13%	2%
France	32	36	4	21%	24%	3%
Germany	55	67	12	28%	29%	1%
Greece	1	1	0	7%	9%	2%
Hungary	2	4	1	21%	24%	3%
Iceland	0	0	0	22%	15%	-7%
Israel	1	3	2	2%	7%	6%
Italy	23	24	1	19%	19%	0%
Japan	9	11	2	2%	2%	0%
Korea	4	5	0	2%	2%	0%
Latvia	0	0	0	7%	8%	1%
Mexico	12	11	-1	10%	9%	-1%
New Zealand	1	2	0	5%	5%	0%
Norway	5	6	1	8%	10%	2%
Poland	4	5	1	8%	11%	3%
Portugal	3	3	1	9%	11%	2%
Slovakia	1	1	0	5%	6%	1%
Slovenia	0	0	0	6%	6%	0%
Spain	14	15	1	14%	13%	-1%
Sweden	9	10	2	13%	16%	3%
Turkey	5	4	-1	8%	5%	-3%
United Kingdom	61	76	14	18%	21%	4%
United States	142	152	10	14%	17%	2%
<b>Main developing countries</b>						
Brazil	13	17	4	8%	10%	2%
China	55	52	-3	3%	3%	0%
Colombia	1	1	0	2%	2%	0%
Costa Rica	1	1	0	19%	18%	-1%
India	9	10	1	8%	5%	-3%
Russia	11	12	1	5%	6%	1%
South Africa	4	4	0	6%	7%	1%
<b>Tax havens</b>						
Belgium	-13	-15	-2	16%	16%	0%
Ireland	-106	-117	-11	58%	65%	7%
Luxembourg	-47	-50	-3	50%	54%	4%
Malta	-12	-11	2	90%	88%	-2%
Netherlands	-57	-90	-33	32%	30%	-2%
Caribbean	-97	-93	4	100%	100%	0%
Bermuda	-24	-17	7			
Singapore	-70	-78	-7	41%	42%	1%
Puerto Rico	-42	-38	3	79%	25%	-54%
Hong Kong	-39	-18	21	33%	24%	-9%
Switzerland	-58	-73	-15	20%	28%	8%
Other	-51	-66	-15			

Source: 2015 figures: Tørsløv et al. (2018) appendix table A7 and C4D / 2016 figures: TWZ2019.xls backup table U1 and C4D