

# STIMULATING ENTREPRENEURSHIP THROUGH TAX MEASURES

A Legal, Comparative, Historical Analysis

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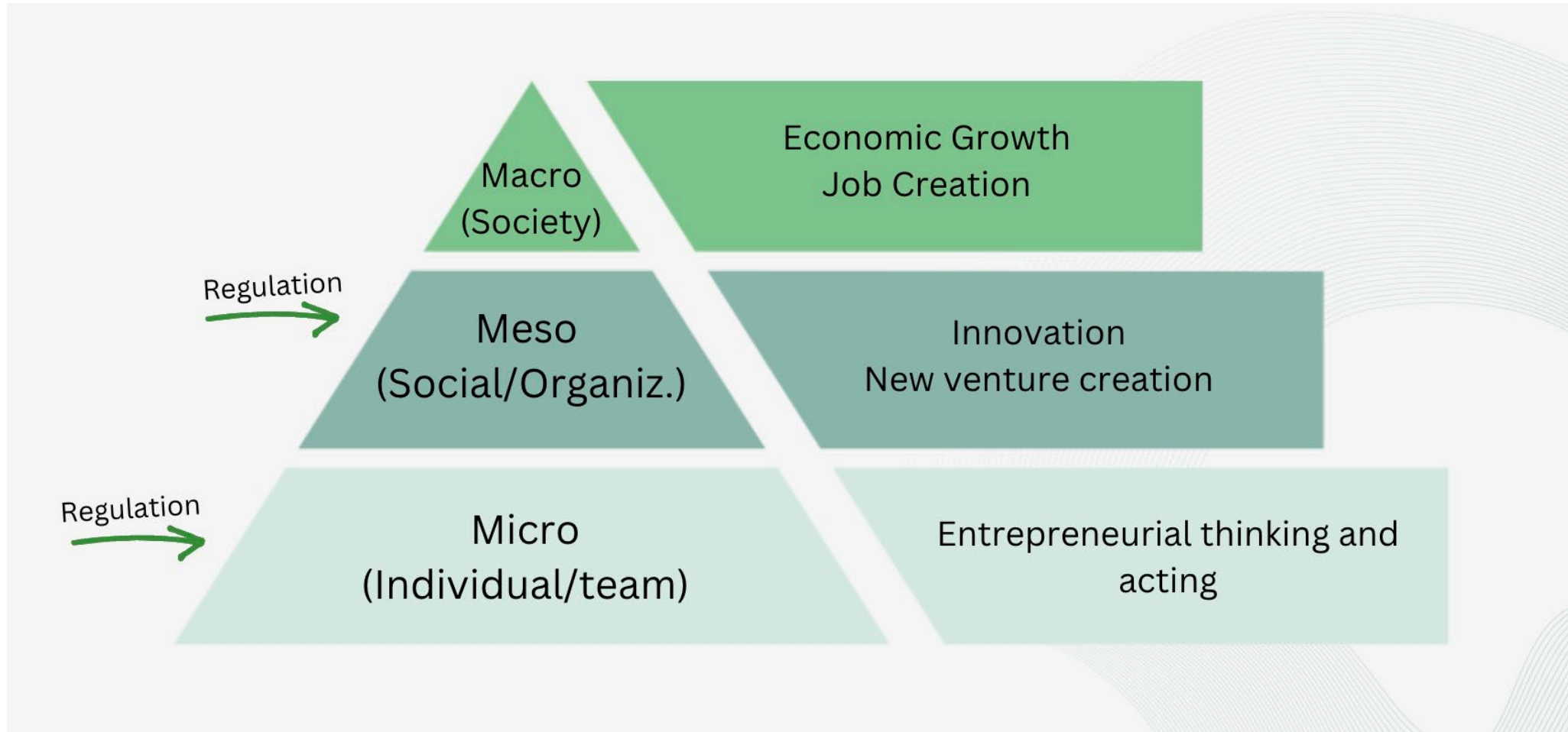
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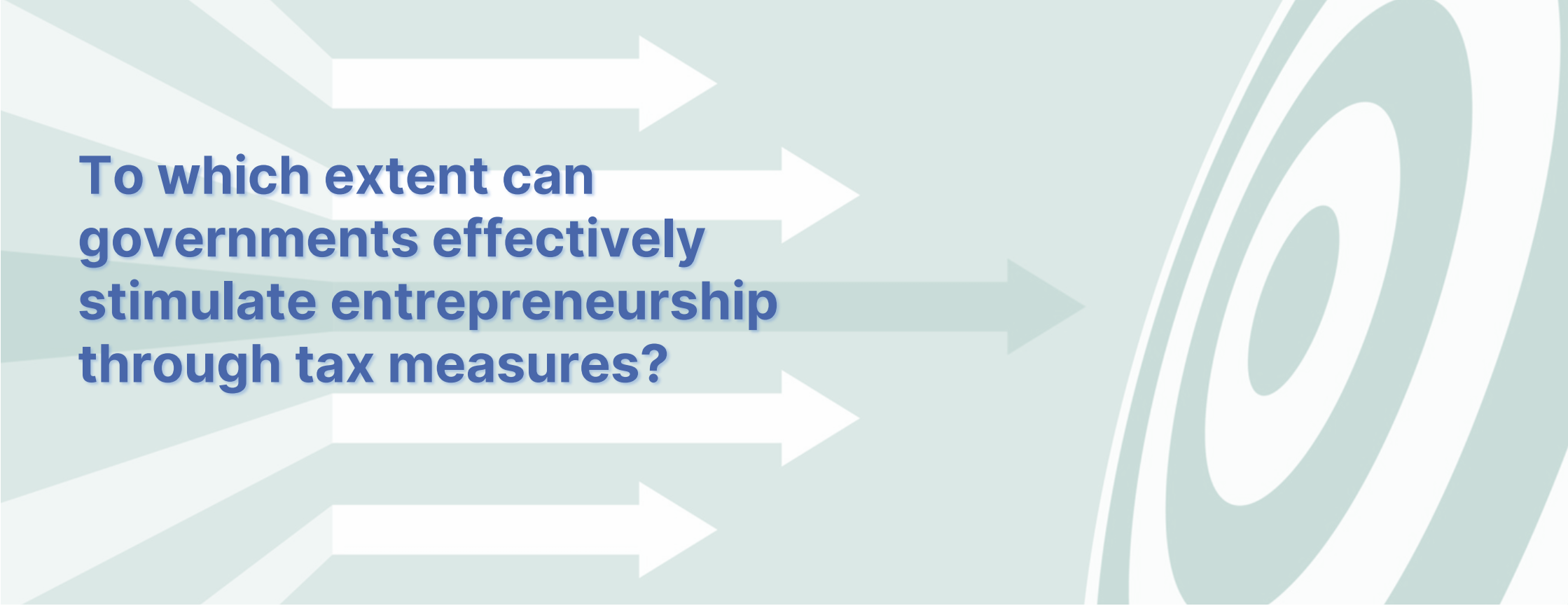
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# The Conventional Understanding



## Overarching goal of this subproject



**To which extent can  
governments effectively  
stimulate entrepreneurship  
through tax measures?**

# Understanding where we are

Global Competitiveness Index and similar lists

Scoring high  
on these  
lists

More  
entrepre-  
neurial  
activity

More  
investments  
and  
employment

More growth

More  
welfare

# Examples

Economy & Politics > Economy

Index of the 30 most



ECONOMIC GROWTH

## These countries are the best at attracting, developing and retaining talent

Nov 16, 2023

### Global Talent Competitiveness Index

COUNTRY	SCORE	OVERALL
Switzerland		
Singapore		
United States of America		
Denmark		
Netherlands		
Finland		
Norway		
Australia		
Sweden		
United Kingdom		
Luxembourg		
Ireland		
Canada		
Germany		
Iceland		

### Table

- Country
- Finland
- Denmark
- Iceland
- Sweden
- Israel
- Netherlands
- Norway
- Luxembourg
- Switzerland
- Australia
- New Zealand
- Costa Rica
- Kuwait



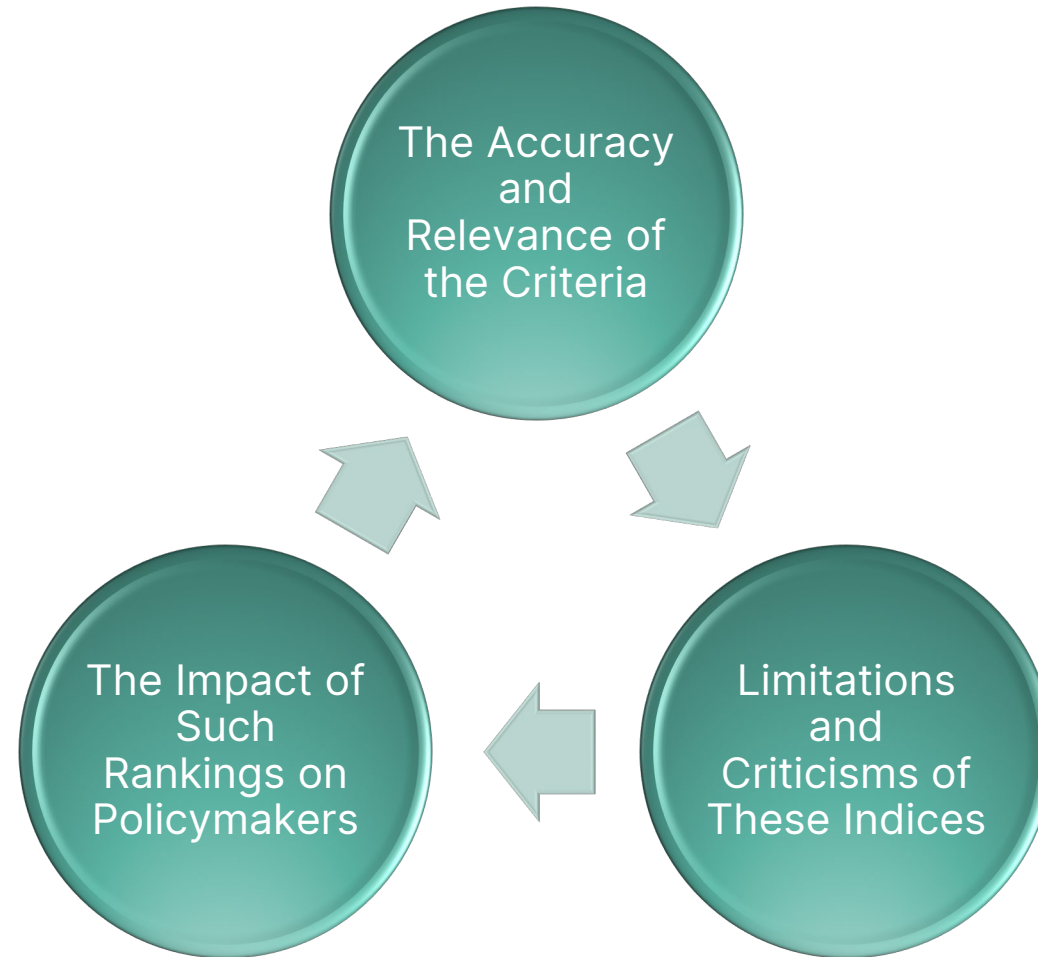
### Ranked: The Most Innovative Countries in 2023

Show 10 entries

Search:

Rank	Country	Score
1	Switzerland	67.6
2	Sweden	64.2
3	U.S.	63.5
4	UK	62.4
5	Singapore	61.5
6	Finland	61.2
7	Netherlands	60.4
8	Germany	58.8
9	Denmark	58.7
10	South Korea	58.6

# Value of Competitiveness Indices



# What do Governments Usually Do?



ENTREPRENEURSHIP

Denmark must be a world-class entrepreneurial country

Aftale om  
**Iværksætterpakken**

Juni 2024



Better access to capital and re-laxed taxation



Fewer burdens and less hassle



More talents must emerge



More knowledge-based entrepreneurial companies



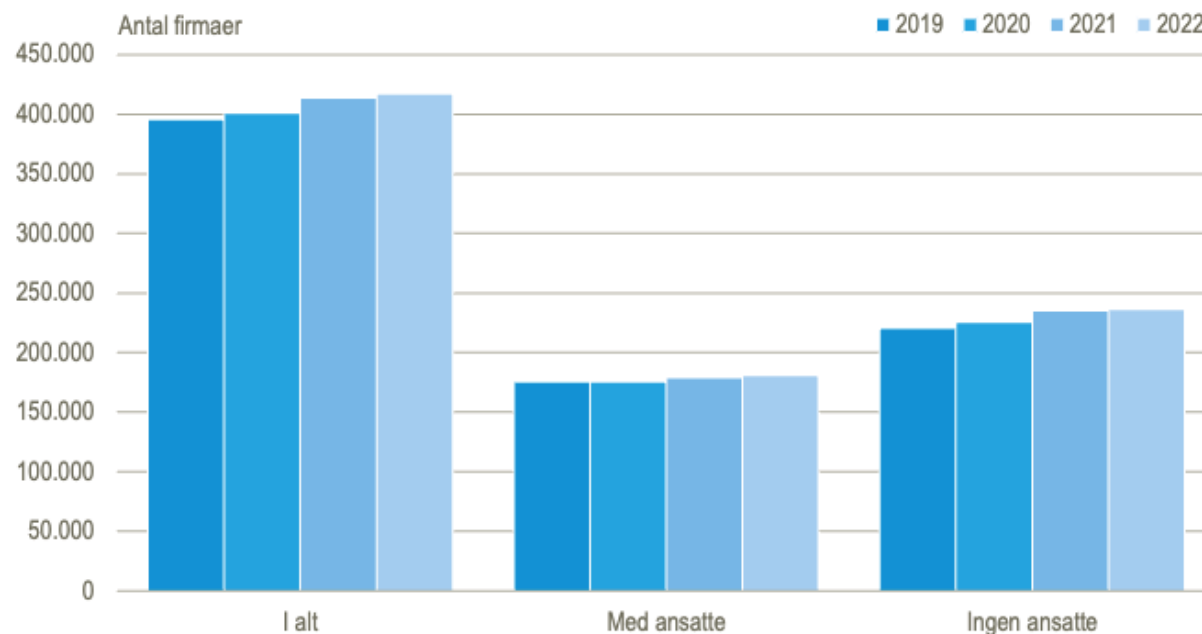
More entrepreneurs throughout Denmark

# Who Benefits?

## I 2022 var der 417.000 aktive firmaer

Fra 2019 til 2022 er antallet af aktive firmaer vokset med 21.300. Heraf er antallet af firmaer med ansatte steget med 5.500, og antallet af firmaer uden ansatte er steget med 15.800. Med udgivelsen af de endelige tal i firmastatistikken for 2022, er der dannet en ny tidsserie for årene 2019-2022 (se mere under afsnittet om nye opgørelsesmetoder).

### Udvikling i antal aktive firmaer, med og uden ansatte 2019-2022



Kilde: [www.statistikbanken.dk/gf13](http://www.statistikbanken.dk/gf13)





# Research Design

## Research Questions, Methodology, and Data

### Research Questions

- RQ 1: How does the legislature view the relationship between tax law/policy and entrepreneurship?
- RQ 2: What kind of measures are introduced in order to promote entrepreneurship and/or reduce the negative impact of taxation on entrepreneurship?
- RQ 3: Why were such measures introduced and possibly abolished again?
- RQ 4: What policy implications do these experiences imply (what can we learn...)?

### Methodology

- A legal, comparative, historical analysis.

### Data

- Regulations, preparatory works, white papers, literature, public debates, economic studies and reports.

# Your input?

You've got to be very  
careful if you don't  
know where you are  
going, because you  
might not get there.

YOGI BERRA

