

# ARE YOU STILL WATCHING?

*An Open-Source Consumer Led Campaign for a Fairer Global Economy*

**You save money. They pay their share. Either way, you win.**

*The only losing move is doing nothing. And doing something takes thirty seconds.*

Are You Still Watching? asks people anywhere in the world to cancel their paid subscriptions to the global streaming giants — Netflix, Disney+, Amazon Prime Video, Apple TV+, and Spotify — and redirect their money to free, public, or locally-owned alternatives. These platforms extract billions from households in almost every country on earth, raise their prices year after year, and route their profits through low-tax jurisdictions so that the countries their customers live in collect almost nothing in return.

There is still plenty of great content available without funding corporations that take from your community and give almost nothing back. This document is written for anyone, anywhere, who wants to understand the full picture and act on it. No permission required. Adapt it to your country. Run it in your language. The framework is the same everywhere, because the extraction is the same everywhere.

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# 1. The Ask: What We Are Calling For

Are You Still Watching? has one primary ask, directed at each of the five global streaming platforms in every country where they operate:

**Commit to a minimum effective tax rate of 15% on the revenue you earn in each country, and publicly disclose, country by country, your revenue, your taxable income, and the tax you actually pay, independently verified.**

Fifteen percent is not an arbitrary number. It is the global minimum effective tax rate agreed by more than 140 countries through the OECD's Pillar Two framework, and already law across most of the developed world. The campaign simply asks these platforms to meet, transparently and everywhere, the standard the world has already agreed on.

A secondary ask is directed at governments: enforce the tax laws you already have. In most countries, the money you pay to a streaming service is collected by a local subsidiary, which then sends the bulk of it straight back offshore to a parent company as a "service fee" or "licence fee", leaving almost nothing to be taxed locally. Many countries already have withholding tax rules and anti-avoidance provisions that could challenge this. Most have simply never enforced them against these companies. The campaign asks them to start.

In plain language: when you pay for Netflix, your money goes to Netflix in your country, which immediately sends most of it overseas to Netflix's parent company as a fee for using the brand, the technology, and the content. That fee is the mechanism that strips the profit out of your country before anyone can tax it. It is legal, or at least untested, in most places. It is also, in the words of one tax expert, "dodgy but not necessarily illegal." The campaign exists to make it costly.

***You save money. They pay their share. Either way, you win. The only losing move is doing nothing. And doing something takes thirty seconds.***

## **2. The Problem: Extraction at Scale**

Every day, ordinary households are squeezed twice by the same economic logic. At work, wages are suppressed and conditions eroded. At home, those same households pay billions to multinational corporations that route their profits offshore and pay almost no tax on what they take. The underfunded hospitals, the understaffed schools, the services that never quite reach the people who need them: these are the downstream cost of corporate tax avoidance at industrial scale. It is the same system operating at two levels at once.

### **How the extraction works**

The mechanism is not subtle, and it is nearly identical in every country. A multinational establishes a local subsidiary that technically earns the revenue from local customers. That subsidiary then pays the vast majority of that revenue back to an offshore parent, usually in a low-tax jurisdiction such as Ireland, the Netherlands, Luxembourg, or Singapore, as a "service fee", "licence fee", or "cloud fee". This leaves the local subsidiary with almost no taxable income, and the host country with almost nothing to tax.

The scale of it only becomes visible when authorities force it open. When French tax investigators pressed Netflix, the company's declared annual revenue in France jumped from €47.1 million in 2020 to €1.2 billion in 2021, once it stopped booking French subscriber income through its European headquarters in the Netherlands. Same subscribers. Same country. Same year. A twenty-five-fold difference in what was declared, depending only on how the company chose to route the money. In November 2024, French and Dutch authorities raided Netflix's offices in Paris and Amsterdam as part of a criminal tax-fraud investigation; Italian prosecutors have pursued the company separately. In the United Kingdom, the TaxWatch think tank documented Netflix channelling hundreds of millions of pounds of British subscriber revenue through the Netherlands, and in one year the company received a tax rebate from the British government while earning an estimated hundreds of millions from UK subscribers.

This is not unique to Netflix, and it is not unique to any one country. It is the standard operating model of the global digital economy.

### **The two ways to recover the money**

There are two distinct ways a country can recover what these corporations extract, and they matter because most people assume nothing can be done.

The first is to enforce existing law. Most countries have tax-treaty provisions or domestic rules that require a share of certain cross-border payments, especially royalties for the use of intellectual property such as brands, software, and content, to be withheld and taxed before the money leaves the country. These companies argue their offshore fees are generic "service fees", not royalties, so no withholding applies. Tax experts increasingly argue that this is wrong: the fees are, in substance, payment for the use of intellectual property, and

the existing rules already apply. No new law required. Just enforcement of what already exists.

The second is the global minimum tax. Through the OECD's Pillar Two framework, more than 140 countries have agreed that large multinationals should pay an effective tax rate of at least 15% in every jurisdiction where they operate. This is already law across most of Europe and much of the developed world. Where it is enforced, a company paying less than 15% locally can be topped up to that floor. The campaign's ask simply extends that agreed principle to the streaming platforms, transparently and everywhere.

Two different routes. The same destination: these companies paying, at minimum, a fair and transparent share of what they earn from you.

### 3. Why Governments Struggle to Act

If the problem is this clear, why has it not been fixed by law?

Part of the answer is capture: the ordinary machinery of lobbying, revolving doors, and political donations that slows regulation everywhere. But there is a sharper reason that has emerged in the last few years, and it is the single strongest argument for consumer action rather than waiting for government.

Several countries introduced Digital Services Taxes, levies on the local revenue of large digital platforms regardless of where they book their profits. The response from the United States, home to almost all of these companies, was retaliation. In early 2025 the US administration formally described digital services taxes as "overseas extortion" and threatened tariffs and other measures against any country that imposed them. Canada, a G7 economy, introduced a digital services tax and faced the direct suspension of trade talks; when Canada withdrew the tax, talks resumed. New Zealand's government discharged its own Digital Services Tax bill from parliament in May 2025 under the same pressure. Several other countries have paused, softened, or abandoned similar measures.

Here is the critical insight, and it is true in every country: **the retaliation threat applies to governments, not to consumers.** No government can be tariffed because its citizens chose to cancel a subscription. Consumer action operates entirely outside the space where the retaliation threat has any force. Where governments have been made afraid to act, organised people are not bound by the same fear. This is not a weakness of the campaign. It is the whole reason the campaign exists, and the reason it can succeed where legislation has stalled.

## 4. The Global Streaming Market: Scale and Impact

The numbers are staggering, and they are global. As of early 2026, Netflix alone had around 325 million paid subscribers across more than 190 countries and reported roughly US\$45 billion in revenue for 2025, up nearly 16% year on year. Amazon Prime Video has an estimated 200 million subscribers worldwide; Disney+ around 125 million; Spotify well over 600 million users, more than 250 million of them paying. These are among the most widely held consumer subscriptions in human history.

### Where the money is

Netflix reports its results in four global regions, and the pattern holds across the major platforms:

- **Europe, Middle East and Africa (EMEA):** Netflix's largest region, with over 100 million subscribers. The UK alone is Netflix's second-largest single market after the US, at around 18 million subscribers.
- **United States and Canada (UCAN):** the most valuable region by revenue, generating over 40% of Netflix's global total, with the US contributing well over 80 million subscribers and the highest revenue per subscriber in the world.
- **Latin America (LATAM):** one of the largest international markets, generating billions in annual revenue; Brazil and Mexico are among Netflix's biggest countries globally.
- **Asia-Pacific (APAC):** the fastest-growing region, expanding at over a quarter year on year, led by India and Southeast Asia, with Disney+ Hotstar dominating in India on the strength of cricket.

Wherever you live, you are almost certainly in one of these markets, and your household is almost certainly part of these numbers.

### The broken promise

Streaming was sold to consumers on a simple deal: pay a modest monthly fee, get unlimited content, no advertisements. That deal has been systematically dismantled, and it has happened in every market at once.

- **Prices have risen relentlessly.** In the United States, subscribing to fifteen popular streaming and digital services now costs around US\$237 a month, a 49% increase since 2020. Disney+'s ad-free plan rose more than 170% between 2020 and 2026. Apple TV+ raised its price 30% in a single step in 2025. Netflix has raised prices repeatedly in market after market. The average US household now spends around US\$69 a month on streaming, and equivalent rises have hit households in Europe, Australasia, and beyond.
- **Advertising came back, then was sold back to you.** Platforms reintroduced the advertisements that were never part of the original deal, then repositioned the ad-free experience as a premium you must pay extra to keep. The ad-supported tier is now the default new sign-up on several platforms.

- **Password sharing was banned**, forcing households that once shared into paying separately, at full price.
- **Libraries were fragmented**, so that content once available on one service is now spread across several, requiring multiple subscriptions to watch what you used to get from one.

***The streaming model has been inverted. Consumers now pay to be advertised at, then pay again to stop being advertised at. The promise was better, cheaper, ad-free. The reality is more expensive, increasingly ad-supported, and entirely extractive. And the profits leave your country largely untaxed.***

### **The inertia they depend on**

Streaming platforms have engineered their business model around your inertia. Price increases are announced by email, often buried in routine messages, and applied automatically to your next bill. No opt-in. No confirmation. The higher charge simply appears on your statement, and if you miss the email you may pay it for months before noticing.

This is deliberate design. Platforms know that the friction of cancelling, the time, the uncertainty about what you will lose, the vague intention to "come back later", will retain most subscribers through any price rise, however unjustified. The model depends on your inertia. This campaign asks you to act on an intention you probably already have. And it works: when Disney+ and Hulu raised prices in late 2025, their monthly cancellation rates roughly doubled. People do act, when something gives them the push. This campaign is the push.

## 5. Why This Campaign Cannot Lose

Most consumer campaigns have one win condition: the target changes its behaviour, or the campaign fails. Are You Still Watching? is structurally different. It has multiple win conditions, and they are all available at once.

- **If the platforms comply** and commit to paying a fair, transparent tax rate on the revenue they earn in your country, then your community gets the public services that tax funds. Win.
- **If they do not comply**, then you cancel, redirect your money to free or local alternatives, and personally save hundreds of dollars, euros, or pounds a year, recovering into your own budget more than the missing tax was ever worth to you. The revenue pressure forces the conversation regardless. Also win.
- **If your government enforces existing law** and challenges the offshore fee structure, it recovers revenue under rules that already exist. Win.
- **If your government does nothing**, consumer action keeps growing, the revenue impact compounds, and the political cost of inaction becomes visible at the ballot box. Also win.

There is no realistic scenario in which a well-supported campaign loses. This also transforms why people take part. This is not a campaign that asks you to sacrifice something for a cause. It asks you to make a decision that serves your own financial interest and the collective interest at the same time. Cancel, save money every month, and apply pressure to a corporation paying a fraction of its fair share. The personal benefit and the political act are the same action.

## 6. Campaign Architecture

Are You Still Watching? launches with one focused consumer campaign, streaming, underpinned by a corporate social licence pathway. The campaign is deliberately narrow: a clear target, clear redirects, clear financial benefit to participants. Breadth comes later, once the model is proven. The design has three layers:

- **The Streaming Campaign.** Cancel the five global platforms and redirect to free, public, or locally-owned alternatives.
- **The Petition and Pledge.** Sign a public demand that the platforms pay their fair share, then pledge which services you will cancel, making participation visible and measurable.
- **The Social Licence Pathway.** A clear offramp for any company willing to commit to fair, transparent tax, so the campaign rewards good behaviour rather than only punishing bad.

### Addressing the obvious objection: would they just leave?

The most common pushback is that the platforms could simply exit a market rather than comply. Any single small country is a rounding error to Netflix; in that narrow sense exit is possible. But exit would be catastrophic for them in ways that reach far beyond any one country:

- It would make the extraction model explicitly visible. A platform publicly abandoning a market because people asked it to pay tax would become the defining story of how these companies operate everywhere.
- It would create immediate precedent for every comparable market to run the same campaign with the same logic. The domino risk is existential.
- It would hand local and public alternatives an extraordinary gift: overnight legitimacy and a flood of subscribers they could never have bought.
- It would invite exactly the regulatory response these companies most fear: mandatory levies, content quotas, and tax enforcement.

When Canada introduced a mandatory streaming levy, the platforms lobbied hard but complied rather than exit a valuable market. Consumer pressure is softer than mandatory regulation, which means they are even less likely to exit in response to it. Exit is the last resort of a company that has run out of better options, and these companies have not run out of better options. They already treat most of the world as a passive extraction market: taking revenue, investing little locally, paying little tax, doing exactly what they have to do, which is nothing. The campaign does not ask them to leave. It asks them to pay their share. Those are very different propositions.

## 7. The Streaming Campaign in Depth

Streaming is the right place to start: the redirect is clear and immediately available, the financial benefit to participants is tangible and immediate, the extraction model is well documented and emotionally legible, and the scale of the market makes impact measurable.

### Targets

- **Netflix** — the market leader, highest penetration in most countries, repeated price rises since 2021.
- **Disney+** — around 125 million subscribers, steep price increases, now absorbing Hulu in some markets.
- **Amazon Prime Video** — roughly 200 million subscribers, bundled into the wider Amazon ecosystem.
- **Apple TV+** — smaller but growing, raised its price 30% in a single step in 2025.
- **Spotify** — over 600 million users, more than 250 million paying; one of the highest premium-conversion rates of any subscription product.

### The action ladder

You do not need to cancel everything at once. Start where you are.

#### This week

- Find and sign up to the free, public, or ad-supported services available in your country (see Section 8). It takes five minutes.
- Check your bank statement and list every streaming subscription you pay for, including the ones you forgot about.
- Cancel one platform subscription this billing cycle. Any one.
- Tell someone what you did and why.

#### This month

- Cancel one more.
- Try a free public music and podcast service instead of Spotify.
- Notice what you do not miss.

#### Next month

- Cancel another, or all of them if you are ready.
- If you want one paid option, choose a locally-owned service that pays tax in your country.
- Share what you cancelled and saved through your networks.

#### Ongoing

- Every subscription cancelled is money back in your pocket and revenue removed from a company paying almost no tax where you live.
- Contact your representative and ask them to enforce existing tax law against these platforms.
- Share this brief with anyone who might care.

### **The financial benefit to participants**

This is not a campaign that asks you to sacrifice. Depending on your country, a household subscribed to Netflix, Disney+, Amazon Prime, and Spotify is typically spending the local equivalent of US\$50 to US\$85 a month, roughly US\$600 to US\$1,000 a year, on these platforms alone. Cancelling and switching to free public alternatives, keeping at most one locally-owned paid service, saves the large majority of that. That money stays in your household and your local economy instead of flowing offshore to a company that pays almost no tax where you live.

***Across a hundred thousand households, this campaign redirects hundreds of millions back into local budgets, and away from corporations paying a fraction of their fair share. The personal benefit and the collective act are the same decision.***

## 8. The Redirect: Where to Go Instead, Region by Region

What separates Are You Still Watching? from a pure boycott is the redirect. You are not being asked to give up watching. You are being asked to switch to something that keeps your money closer to home. Nearly every country has free public-service streaming, free ad-supported services, and locally-owned paid options. Below is a starting map by region. Localisers should replace and expand this with the exact services in their country.

### Oceania and the Pacific

- **Australia:** ABC iview and SBS On Demand (both free, public, large libraries); 7plus, 9Now, and 10 Play (free, commercial). For music and podcasts, ABC Listen (free).
- **New Zealand:** TVNZ+ and ThreeNow (free); RNZ (free public radio, music, and podcasts); Neon (locally-owned, pays local tax, home of HBO/Max content).
- **Pacific Islands:** national public broadcasters and their on-demand services where available; regional free-to-air catch-up.

### Europe

- **United Kingdom:** BBC iPlayer, ITVX, Channel 4, and My5, now unified through Freely (all free, public or free-to-air, deep libraries); BBC Sounds (free music and podcasts).
- **Ireland:** RTÉ Player (free, public).
- **France:** France.tv and Arte (free, public); Radio France (free audio).
- **Germany:** the ARD and ZDF Mediatheken and Arte (free, public, extensive).
- **Spain, Italy, and the Nordics:** RTVE Play (Spain), RAI Play (Italy), and the public broadcasters SVT/NRK/DR/YLE across Scandinavia and Finland (all free, public).
- Across Europe, public-broadcaster on-demand and free ad-supported (FAST) channels are widely available.

### North America

- **United States:** PBS and the PBS App (free, public); Tubi, Pluto TV, Roku Channel, and Freevee (free, ad-supported, very large libraries); Kanopy and Hoopla (free with a public library card).
- **Canada:** CBC Gem (free tier, public); Tubi and Pluto TV (free); Kanopy and Hoopla via public libraries.

### Latin America

- Public and state broadcasters with on-demand services (for example Canal Encuentro and public channels in Argentina, EBC/TV Brasil in Brazil, and equivalents elsewhere); Pluto TV and other free ad-supported services operate widely across the region; locally-owned and regional streaming options where available.

### Asia

- National public broadcasters and their apps (for example NHK in Japan, KBS in South Korea, and public-service broadcasters across the region); a large and growing set of regional and locally-owned streaming services; free ad-supported platforms available in most markets.

## **Africa and the Middle East**

- National public broadcasters and their on-demand platforms; regional and locally-owned services; free ad-supported options in the larger markets.

## **Music and podcasts, everywhere**

- Public-broadcaster music and audio services (BBC Sounds, ABC Listen, Radio France, RNZ, and their equivalents) are free and genuinely excellent. Free ad-supported tiers exist on most music platforms. Locally-owned music services operate in many markets.

*Localiser's note: this section is the heart of the campaign in each country. The single most valuable thing you can do when adapting this document is to replace the entries above with the precise free, public, and locally-owned services available where you are, with links and current prices.*

## 9. The Corporate Social Licence Pathway

Are You Still Watching? is not designed for permanent conflict. Its goal is changed behaviour, not endless confrontation. So it includes a clear offramp for any company willing to act.

Modelled on the UK's Fair Tax Mark, the campaign proposes a simple, portable Fair Tax standard that can be adopted in any country: companies operating locally that can publicly demonstrate they are paying a fair effective tax rate on locally-earned revenue, transparently disclosed and independently verified, are recognised as responsible operators and removed from the campaign's target list.

Minimum criteria would include:

- Public disclosure of local revenue, local taxable income, and local tax paid, annually.
- An effective local tax rate of at least 15% on locally-sourced revenue, consistent with the OECD Pillar Two minimum.
- No use of service or licence fee arrangements to artificially strip local taxable income below a reasonable benchmark.
- Independent verification of all of the above.

This makes the campaign constructive rather than purely adversarial. It creates a competitive dynamic in which companies that comply earn a reputational advantage over those that do not. And it opens a natural alliance with local businesses, which pay full tax and are structurally disadvantaged by multinational competitors that do not. A local media company, software provider, or retailer paying the full corporate rate while competing against a multinational paying almost nothing has every reason to back a level playing field. That constituency has nothing to do with left or right and everything to do with fairness.

## 10. Potential Allies and Partners

Are You Still Watching? belongs to no one. But it travels further and faster with organisations that have reach, credibility, and infrastructure. These are natural partners, not owners or gatekeepers.

- **Tax justice organisations.** Groups such as the Tax Justice Network and its national affiliates, and country-level bodies like Tax Justice Aotearoa, have built much of the evidence base this campaign relies on. They are natural credibility partners; direct people to their work.
- **Digital campaigning platforms.** Petition and mobilisation platforms exist in most countries and are ideally suited to the two-step sign-and-pledge mechanic at the centre of this campaign.
- **Unions and union networks.** Large, networked, and values-aligned. Unions can share this as a consumer issue they support, through their own channels, without the campaign becoming a union campaign. That distinction matters and should be preserved.
- **Community and neighbourhood groups.** The cost-of-living saving resonates powerfully in conversations already happening in these spaces.
- **Faith communities.** Economic fairness and reciprocity are core concerns across most faith traditions, and the extraction narrative maps directly onto them.
- **Indigenous and local-sovereignty organisations.** Corporate extraction from a community without reciprocal contribution resonates strongly with many Indigenous economic frameworks.
- **Schools, universities, and student associations.** The younger demographic combines the highest streaming penetration with the sharpest cost-of-living pressure.
- **Local-business coalitions.** Domestic companies that pay full tax are natural allies in demanding a level playing field.
- **Public broadcasters and locally-owned services.** The redirect destinations have a direct interest in the campaign's success and can co-promote as alternatives without endorsing its political dimension.

### A note on political neutrality

This campaign is deliberately non-partisan. It is a consumer and civic campaign, not a party-political one. Anyone should be able to share it regardless of their politics. It creates conditions that make it easier for politicians of any stripe to act on fair taxation, but it belongs to no party and no side.

## 11. What Meaningful Impact Looks Like

Impact is meaningful at every threshold, which is what makes this a campaign of momentum rather than an all-or-nothing gamble. The exact numbers depend on your country and its market size; localisers should calculate their own. The logic is universal.

- **Proof of concept.** Even a few thousand households cancelling generates local media coverage, demonstrates the model, and returns real money to those households immediately.
- **Revenue signal.** As participation grows into the tens of thousands, the redirected revenue becomes large enough to be noticed, and the story becomes national.
- **Market impact.** In markets with high streaming penetration, a cancellation rate in the range of five to ten percent of a platform's subscribers becomes a number that registers on a quarterly earnings call and triggers internal corporate review.

The campaign does not need everyone. It needs enough people, acting visibly, to make the extraction cost more than it earns. In smaller, highly-penetrated, well-connected markets, that threshold is lower than you might think, which is exactly why such markets are strategically powerful places to start.

Every participant produces two things the campaign can count and publish: a person who signed the demand, and a subscription cancelled. The running total, "X million redirected by X people", is the campaign's most powerful public asset. Watch what you save. Watch it add up. Make it visible.

## 12. The Meme and Social Media Strategy

The campaign name is not just a name. It is a template, a repeatable format that generates endless campaign content, each piece doing the same work: recognition, revelation, invitation to act.

### The template

Every piece follows the same visual logic: the familiar dark screen and the dialogue box every streaming subscriber has seen and been mildly irritated by. The text inside is replaced with a specific instance of extraction, deception, or political capitulation. The buttons read "Cancel" and "Keep Paying" instead of "Continue Watching" and "I'm Still Here".

***Every time someone sees the campaign, they feel the specific discomfort of being asked to make an active choice. Streaming companies designed this prompt to create friction around stopping. The campaign uses the exact same friction, pointed in the opposite direction.***

### The content series (adapt the specifics to your country)

- **Are You Still Watching...** their profits rise while your subscription price has climbed year after year since 2021?
- **Are You Still Watching...** them charge you to remove the ads they promised you would never see, on a service you already pay for?
- **Are You Still Watching...** Netflix declare a fraction of its real revenue in your country by routing the rest through a tax haven?
- **Are You Still Watching...** your government back down on taxing Big Tech because a foreign government threatened it?
- **Are You Still Watching...** your cost of living climb while these platforms pay almost nothing in tax where you live?
- **Are You Still Watching...** your subscription price rise automatically, with no opt-in and no confirmation, just a higher charge on your next statement?

### The pledge and the hashtag

The primary mobilisation tool is a two-step action: sign a public demand that these platforms pay their fair share, then pledge which platforms you will cancel. The running total of participants and redirected money is displayed in real time and shared at every milestone.

***No. I cancelled Netflix. I cancelled Disney+. I saved money this year. And I am done paying for a system that takes billions from my country and gives almost nothing back.***

***#AreYouStillWatching***

Core hashtags travel across borders: #AreYouStillWatching #StreamingExtraction  
#PayYourShare #ICancelled #SwitchedLocal. Add your country's own tags alongside them.

## 13. Why Now

- **The evidence is complete and public.** Tax justice organisations around the world have documented the extraction in detail. It is verified, public, and media-ready.
- **Governments have shown they will not act alone.** Country after country has paused, softened, or abandoned digital taxes under foreign pressure. The legislative path is blocked; the consumer path is wide open.
- **Consumer frustration is at a peak.** Repeated price rises, the return of advertising, password-sharing crackdowns, and library fragmentation have exhausted people's patience in every market at once.
- **The redirect exists everywhere.** Free public broadcasters, free ad-supported services, and locally-owned options are real, available, and in many cases better than what people are cancelling.
- **Anyone can run it.** The open-source design means the campaign starts the moment someone shares this document and cancels their first subscription.

## 14. How to Localise This Campaign

This document is a template. To run it where you live:

- **Swap in your country's numbers.** Find your national streaming penetration, average subscription prices, and, where it exists, local research on Big Tech tax paid versus revenue earned. Tax justice organisations are the best source.
- **Build your redirect list.** This is the most important localisation step. Replace Section 8 with the exact free, public, and locally-owned services in your country, with links and current prices.
- **Name your platforms and prices.** Use current local pricing for the five targets so the savings are real and specific.
- **Identify your allies.** Find your national tax justice group, your digital campaigning platform, your public broadcasters, and your local-business associations.
- **Translate and adapt the memes.** The "Are You Still Watching?" format works in any language. Localise the specific claims inside it.
- **Keep the structure.** The ask (15% and transparency), the redirect logic, the "cannot lose" framing, and the social licence offramp are universal. Keep them. Change only the local detail.

Are You Still Watching? is an open-source campaign. Share it. Adapt it. Run it. The extraction is global. So is the lever.

## 15. Sources and References

All data, claims, and statistics in this document are drawn from publicly available research, government records, industry reporting, and journalism. Localisers should add their own national sources, especially country-level tax-versus-revenue research.

### Streaming market and revenue

- Netflix Q4 2025 and Q1 2026 shareholder letters; regional subscriber and revenue breakdowns (US & Canada, EMEA, LATAM, APAC).
- Industry statistics aggregators reporting Netflix at approximately 325 million subscribers and US\$45 billion in 2025 revenue; Amazon Prime Video approximately 200 million subscribers; Disney+ approximately 125 million; Spotify over 600 million users.

### Streaming prices and household spend

- LendingTree / DepositAccounts analysis: the cost of fifteen popular subscriptions up 49% since 2020; Disney+ ad-free up over 170%; Apple TV+ up 30% in 2025.
- Deloitte Digital Media Trends (2025 / 2026 editions): average US household streaming spend of approximately US\$69 per month.
- Reporting on Disney+ and Hulu churn rates roughly doubling following late-2025 price increases.

### Tax avoidance and enforcement

- Reporting on the November 2024 French and Dutch raids of Netflix's Paris and Amsterdam offices as part of a criminal tax-fraud investigation; Italian prosecutors' separate proceedings.
- Reporting that Netflix's declared French revenue rose from approximately €47 million (2020) to approximately €1.2 billion (2021) after it ceased booking French revenue through the Netherlands.
- TaxWatch UK: analysis of Netflix routing UK subscriber revenue through the Netherlands and associated tax outcomes.
- Tax Justice Network and national affiliates (including Tax Justice Aotearoa, "Big Tech, Little Tax", 2025) for the extraction mechanism and country-level evidence.

### Global tax framework and digital services taxes

- OECD / G20 Inclusive Framework, Pillar Two: global minimum effective tax rate of 15%, agreed by over 140 jurisdictions; implemented across most EU member states and much of the developed world by 2025.
- Reporting on US opposition to digital services taxes (2025), including the "overseas extortion" characterisation and tariff threats, and on Canada's introduction and subsequent withdrawal of its digital services tax under US pressure.

## **Redirect destinations**

- Public-broadcaster on-demand services by country (ABC iView and SBS On Demand, TVNZ+, BBC iPlayer / ITVX / Channel 4 via Freely, RTÉ Player, France.tv, ARD/ZDF Mediatheken, RTVE Play, RAI Play, PBS, CBC Gem, and others).
- Free ad-supported services (Tubi, Pluto TV, Roku Channel, Freevee) and public-library services (Kanopy, Hoopla) by market availability.