

Oxford and conflicts of interest

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[Oxford Journals](#) (linked, of course, to the University of the same name) says in its FAQs:

What is a ‘Conflict of Interest’?

Any financial interests or connections, direct or indirect, or other situations that might raise the question of bias in the work reported or the conclusions, implications or opinions stated — including pertinent commercial or other sources of funding for the individual author(s) or for the associated department(s) or organization(s), personal relationships, or direct academic competition.

How can I be sure if I should declare something?

Please consider the following Conflict of Interest test: Is there any arrangement that would compromise the perception of your impartiality or that of your co-authors if it was to emerge after publication and you had not declared it?

Who should make the declaration?

The corresponding author is expected to obtain the relevant information from all co-authors

How should the declaration be made?

This journal requires declaration of any Conflict of Interest upon submission. This information will be available to the Editors. If your manuscript is published, this information will be communicated in a statement in the published paper.

The guidance was, of course, completely ignored by Clemens Fuest and Nadine Riedel of the Oxford University Centre for Business Taxation in [their paper for DFID](#).

I wonder why? Could they really not have known of their [massive conflicts of interest](#) — or that these needed to be disclosed?

And did Mike Devereux really not understand this when [he spoke to the THE?](#)