

Hong Kong requires country-by-country reporting for ext...

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The Hong Kong stock exchange has changed its listing rules for extractive sector companies.

The [new rules say](#):

18.05 (6) if relevant and material to the Mineral Company's business operations, information on the following [must be disclosed]:-

(c) compliance with host country laws, regulations and permits, and payments made to host country governments in respect of tax, royalties and other significant payments on a country by country basis;

That makes Hong Kong the first stock exchange in the world to require country-by-country reporting.

Congratulations to Vanessa Herringshaw, all at Revenue Watch and Publish What You Pay who have worked so hard on this dimension of [country-by-country reporting](#).