

Tax authorities back country-by-country reporting to pr...

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Transfer Pricing Weekly (I kid you not, there is such a magazine) has good news on [country-by-country reporting](#) this week. [As they note](#):

Four tax authorities spoke of the benefits of country-by-country reporting (CBCR) and greater transparency at International Tax Review's Global Transfer Pricing Forum in Paris this week, though they said it would not be sufficient alone to prevent transfer pricing abuse.

They're right: it's not, but then I never claimed it was!

As Transfer Pricing Weekly continues:

Developing countries have more to lose than anyone else when it comes to transfer pricing abuse. [Nishana Gosai](#), transfer pricing manager at the South African Revenue Service's (SARS) Large Business Centre, spoke strongly in favour of CBCR reporting to help tackle the problem.

"We strongly support CBCR," said Gosai. "It would help with a lot of the challenges developing countries face."

That's very welcome endorsement. The UK was not quite so sure, whilst welcoming:

Peter Steeds, deputy director and head of transfer pricing at HM Revenue & Customs' Business International noted that there has been "a lot of noise" around CBCR from non-governmental organisations.

"It's seen as part of the armoury for developing countries to protect their tax bases from the evils of transfer pricing abuse," said Steeds. "It would go some way towards this, but there are lots of pitfalls in trying to get an accurate picture with tax breaks."

Odd, isn't it that our tax authority is only lukewarm on receiving data that they admit will help them collect tax. Why is that, I wonder? South Africa had no such doubts:

Gosai admitted that CBCR will not take away all the problems SARS faces in trying to collect its fair share of tax revenue.

"But one of the biggest issues is the lack of access to information," she said. "CBCR is a good basis to get reliable information."

Canada go it too, saying that CBCR is part of a much larger risk assessment process whilst it's reported that:

Eric Lesprit, head of the APA team at the French Tax Administration noted that CBCR is seen as a good way to fight tax havens.

"We think it could be useful," he said. "It can help our audit operations. We need more information gathering. Why not? It could be interesting. We're waiting for what comes from the OECD."

Good news!

There's much more on [country-by-country reporting here](#).