

Funding the Future

Article URL

Published: January 12, 2026, 4:50 pm

Jeffrey Owens, long-running head of tax at the OECD till last year, and Mick Moore, director of the International Centre for Tax and Development at the University of Sussex have put forward a joint 10 point plan for tax ahead of the G8.

[Amongst its suggestions are:](#)

I'm sorry, but voluntary country-by-country reporting is about as useful as a chocolate screwdriver. Any country we're really interested in - like a tax haven - will be deemed "immaterial" by the company if this is voluntary and so won't be disclosed. This then will just be a PR exercise delivering nothing of benefit to anyone, except PR for big business.

I'm sorry that Mick Moore has lent his name to such an idea: it really does not help progress on this issue - where the EU is already showing the willing to legislate.