

Tax Justice Focus: the country-by-country reporting edi...

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I am unashamedly [sharing a blog post from the Tax Justice Network here this morning](#):

TAX JUSTICE FOCUS

The newsletter of the tax justice network



This edition of *Tax Justice Focus* is guest edited by Richard Murphy, the originator of the idea of [country-by-country reporting](#). A little more than a decade after he first began to develop the concept, Murphy has brought together authors from the Organisation for Economic Co-operation and Development (OECD), from industry, from Global Witness and from the European Network on Debt and Development. Together they present a unique picture of the current state of the campaign for country-by-country reporting throughout the world.

In his contribution Joseph L. Andrus of the OECD summarises the contents of the organisation's 'Draft Discussion Document on Transfer Pricing' and invites responses from the full range of interested parties.

Tove Maria Ryding of EURODAD describes how intense lobbying from business — with energetic assistance from the UK government — led the European institutions to delay discussion of country-by-country reporting until 2018. Is this good enough? Time and the citizens of Europe will tell.

In the United States a form country-by-country reporting has made it onto the statute books. Section 1504 was introduced to combat corruption in the extractive sector. Corinna Gilfillan of Global Witness tells the story so far and highlights what is at stake. Adequate accounting in the mining sector could be the prequel to much greater transparency across the private sector.

And Will Morris of the CBI and other organisations gives two cheers for country-by-country reporting. While he welcomes the idea of greater transparency, he worries that Murphy's proposals won't do the work that their author thinks they will.

Richard Murphy himself introduces the articles in the Focus, describes something of the history of country-by-country reporting and sets out its key features. The phrase has gained ground in the last ten years. But its author is still working to secure the substance of his original proposals. He does so in the teeth of opposition from some of the most powerful lobbies on earth.

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