

The time for a multinational corporation to publish whe...

Published: January 13, 2026, 6:41 pm

One of the things that the [Fair Tax Mark](#) asks a multinational corporation who wants its accreditation to do is to disclose where each of its operations is located and what each does.

I am delighted to note that the OECD has today adopted this idea as an international tax standard in the announcement made on Action Plan 13 of the Base Erosion and Profits Shifting process. That requires the following template to be completed by every multinational corporation in future:

I stress: I worked took this from an embargoed copy of the report: the embargo has now been lifted and I am not leaking anything.

I warmly welcome this requirement. It has always been a key demand of my proposal for country-by-country reporting and it seems ludicrous that this data has never been properly put in the public domain before now.

There is now no excuse. The time for a multinational corporation to publish where it is on public record as well a for tax purposes has arrived.