

## The OECD fails to deliver country-by-country reporting ...

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The OEC made some [pretty good recommendations on country-by-country reporting last September](#), albeit only for taxation purposes.

Today it has made its recommendations on how country-by-country reporting data should be shared and it has fallen well short of the mark.

The data is to be supplied to the ultimate parent company jurisdiction and then must be shared by them with all countries that it has tax information sharing agreements with.

Now I admit some safeguards are built in e.g. if the ultimate parent company jurisdiction does not share the country-by-country reporting data it seems to be required that the parent country of a lower company in the group can be required to secure the data and share it, but there is still that pre-requisite of there being an information sharing agreement in place. And the fact is that many developing countries do not have such agreements. So even though the [Lough Erne Declaration](#) from which the demand for country-by-country reporting flowed had an emphasis on supporting developing countries collect tax owing to them the OECD is now failing to deliver. I am quite certain that this is because of the paranoia (it's a fair term) of many multinational corporations that this data may leak. But for the sake of their privacy billions will still be denied access to the information that their governments need to collect the tax owing to them.

That's a pretty spectacular fail by the OECD and there is no way of dressing it up otherwise that I can see right now.

I guess there is just one thing to add: all the Big 4 firms favoured such restrictions in distribution in the discussions that I witnessed. Unsurprisingly.