

## Country by Country Reporting: Christian Aid's survey of...

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Christian Aid has a new and timely report on large company attitudes [to country-by-country reporting out today](#). Entitled 'Country by Country Reporting A survey of FTSE100 companies' views' the executive summary is as follows:

*Christian Aid has called for public country by country reporting (CBCR) since 2008 (others have done so for even longer). We have campaigned for multinational corporations (MNCs) to make public basic information about their finances and operations (profits, revenues, taxes paid, employees etc1 ) separately for each country in which they have operations.*

*We believe that such reporting has various benefits. These include helping governments (especially those in developing countries), investors and the public to identify the risk that a particular company is dodging tax. In addition, CBCR supports the monitoring and accountability of both companies and government.*

*Over the past seven years, support for public CBCR has grown, with the supportive voices stretching far beyond civil society to the European Parliament, the UK Parliament's International Development Committee, investors, and the High Level Panel on Illicit Financial Flows from Africa. Support has also remained strong among the public. In addition to this backing, there have been some significant policy developments. Some companies have voluntarily committed to providing CBCR (often as part of third party accreditation, such as the Fair Tax Mark). Laws requiring extractive companies to reveal their payments to government on a country-by-country basis have been passed and are being implemented in many countries. In the EU, major financial institutions are required by law to provide public CBCR on their turnover, profits, number of employees, state subsidies received and taxes paid, the first reports of which have already been published.*

*Most recently as part of the BEPS Action Plan, the OECD and G20 have recommended that MNCs with a global turnover of more than €750m prepare a standardised CBCR report and submit it to the tax authorities in the country where they are headquartered. But significantly, no information will be made public under this development. Instead,*

*CBC reports will be submitted only to the tax authorities where the MNCs are headquartered and then shared between countries via treaty obligations. This means that most developing countries, which lack comprehensive treaty networks, will be denied access to CBC reports, while governments will face unnecessary costs in transmitting the reports to other authorities. Several jurisdictions (e.g. Ireland) have committed to introducing this requirement; the UK and Spain have already passed legislation to enable regulations to this end.*

*Requirements for companies to report their payments to government on a country-by-country basis are now a reality for some sectors, while non-public CBCR is shortly to become a reality for many more companies. The question of public CBCR remains high on the political agenda in many countries and the EU is actively discussing legislation in the Shareholder Rights Directive. The European Commission is conducting an impact assessment and the current UK government's pre-election manifesto committed it to 'consider the case for making the information available on a multilateral basis'.*

*Against this background, Christian Aid thought it useful to survey the FTSE100 companies (the 100 biggest companies on the London Stock Exchange), to gauge leading companies' views on CBCR and better understand their concerns. In addition, we have looked at responses to the OECD's consultation on CBCR, undertaken as part of the BEPS Action Plan.*

*Both sets of responses make for interesting reading. As we shall see from FTSE100 companies' replies to our survey, only a handful say that they object outright to the idea of making CBC reports public. While only a similar handful are willing voluntarily to publish CBC reports of their own, many state that they would be willing to comply with legislation requiring them to disclose their CBC reports. The low level of outright objection suggests that public CBCR can be made a reality without significant resistance. This is a significant finding that should embolden legislators.*

*This finding is further borne out by looking at the responses to the OECD consultation. While the responses to it suggest a greater degree of concern about sensitive information being revealed by new reporting requirements, a detailed look at the objections suggests that they refer to information not in CBC reports or have little substance and certainly none that cannot be resolved.*

*KPMG's Europe, Middle East and Africa Head of Tax, Jane McCormick, has said recently that public CBCR is inevitable, and our survey appears to support that assessment.*

*We would further add that if it's just a matter of time, then there's no time like the present.*