

Funding the Future

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This post is shared from the [Tax Justice Network blog](#). I am pleased to be heavily involved with this project.

TJN has, since its establishment in 2003, led the way in developing and promoting the idea of public country-by-country reporting (CBCR) for multinational companies. [Open Knowledge International](#), who partnered with TJN in establishing [Open Data for Tax Justice](#) (#OD4TJ), are pioneers in using open data to achieve tangible policy results and human progress. The Financial Transparency Coalition (FTC) has championed public CBCR since its inception, as have many of our fellow FTC members including Christian Aid and Tax Justice Network-Africa.

There are now multiple requirements for CBCR from multinational companies, depending on the jurisdiction and industry sector, some fully public, and an OECD standard has been introduced which will require all multinationals of a certain scale to report privately to the tax authority in their headquarters country. It is critical that this data is used effectively, and seen to be so used. The next 2-3 years provide a window in which to confirm the value of CBCR; to move policymakers towards a global consensus on requiring public CBCR; and to establish a single format for reporting, to ensure lower compliance costs for business and more effective use of the data by civil society, media and tax authorities alike.

As leading organisations in this field, we now propose to establish an open database, to include all publicly available CBCR data; to provide a venue for multinationals that wish to lead in transparency by publishing their data voluntarily; and to make the data, and core tools and risk measures, accessible to a wider audience.

It's important that we have a wide range of views and voices feeding in to the process, to ensure the design meets the key user needs. To that end we are working on a range of channels. First among these is [an international survey](#) that we would urge as many people and organisations from around the world as possible to fill in.

Next week we will convene an international expert group meeting, to be followed in the coming months by data sprint/s and additional collaborative work to bring together open data, accounting and tax justice experts with the aim of delivering clear progress

in four key areas:

- * *First, a common **format** nesting all of the existing CBCR standards will be created.*
- * *This will be used to construct, second, an **open, online database** into which researchers can enter new CBCR data as it becomes available, and which has the potential to become the main repository for public CBCR data, and the main source for future research and policy analysis.*
- * *Third, we will create a number of **tools and indicators** of the misalignment of declared, taxable profit with the location of real economic activity; and the ability quickly to rank and compare across companies and across jurisdictions in order to identify priorities for further scrutiny.*
- * *Finally, the aim is to ensure the database is fully linked in with related projects including, crucially, to establish relationships with the increasing volume of **beneficial ownership** data available, including through potential partners such as OpenCorporates and Open Contracting.*

The intention is to obtain over time significant backing from a range of users including investor groups, reporting companies, civil society groups, tax authorities and policymakers. Please get in touch if you would like to be involved in any way, via **[Open Data for Tax Justice — and please do fill in the survey!](#)**