

Open Data For Tax Justice: the creation of a public dat...

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How much tax do multinational companies pay in your country? Tax justice campaigners (including the Tax Justice Network and me) and open data specialists are working on helping people find out with their open data for tax justice project. Today they're publishing a white paper entitled [What Do They Pay?](#) which sets out a roadmap for the creation of a global public database on the tax contributions and economic activities of multinational companies. More details about the project can be found at datafortaxjustice.net. Hashtag for following developments on social media is as you see it on the right #od4tj

The open database would draw on various existing information sources to create a central point for publicly available country-by-country reporting (CBCR) data to help tax authorities, tax justice campaigners, investors, journalists and citizens to gain a better understanding of the activities of these companies.

Multinational companies typically publish global, consolidated accounts — and international accounting standards now allow these to roll into one all financial information on the substance of their economic activities, or at best to provide regional figures. This means that country-level information on profits, revenues, taxes, borrowings and employees, for example, are not provided. There *may* be a set of results for “Africa” or “Europe”, but even then the combination of operations in (say) Ghana and Mauritius, or France and Luxembourg, makes it is impossible to unpick these numbers in a useful way.

As the name suggests, the longstanding proposal for country-by-country reporting would make multinational companies break down and publish their results for each country. This is essential for citizens to know what companies and their affiliates are doing where they live, and what contributions they are making.

An OECD standard has now been introduced which will require all multinationals of a certain scale to report this information privately to the tax authority in their headquarters country. In addition, there are public standards for limited CBCR data with respect to the extractive and financial sectors in the EU, creating multiple requirements

for some multinational companies. It is critical that this data is used effectively, and seen to be so used.

The next two to three years provide a window in which to establish a single format for reporting, to ensure lower compliance costs for businesses and to facilitate more effective use of the data by civil society, media and tax authorities alike. This will both confirm the value of CBCR and help policymakers to move towards a global consensus on requiring a comprehensive public CBCR under a single standard.

The paper — [What Do They Pay?](#) — is co-authored by Alex Cobham (Tax Justice Network), Dr Jonathan Gray (University of Bath and Open Knowledge International) and Professor Richard Murphy (University of London). It is the result of a partnership between the [Tax Justice Network](#) (TJN) and [Open Knowledge International](#) (OKI). TJN has, since its establishment in 2003, led the way in developing and promoting the idea of public CBCR for multinational companies. OKI, who partnered with TJN in establishing the [Open Data for Tax Justice](#) initiative, are pioneers in using open data to achieve tangible policy results and human progress.

The [white paper](#) is divided into four main sections. Firstly, the authors present a set of user stories, questions, requirements, and scenarios of usage for a database. Secondly, they look at what kinds of information a public database could and should contain. Thirdly, they look at the opportunities and challenges of building a public database drawing on various existing information sources. Fourthly and finally, the authors suggest next steps for policy, advocacy, and technical work towards a public database.

As leading organisations in this field, TJN and OKI 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.

Alex Cobham, chief executive of the Tax Justice Network, says:

“This white paper marks an important step towards the creation of a fully public database to track the tax behaviour of both multinationals and jurisdictions from Luxembourg to Mauritius, and from Bermuda to Singapore. We’re delighted that so many organisations and experts have contributed to this process, which has really strengthened the analysis and design. And we’re delighted, too, at the ongoing discussions with investors and business groups around providing and using data.

“It’s striking that civil society is leading on this process, rather than the OECD or a global tax body. But just as civil society created the original proposal for country-by-country reporting, perhaps it’s right that we should also take a lead in creating the database that will eventually deliver the full benefits — from lower costs for multinationals dealing bilaterally with different tax authorities, and for tax

authorities exchanging information with each other, to the benefits of the public being empowered to hold governments and multinationals to account for their role in international tax avoidance.”

Watch Alex Cobham of the Tax Justice Network on #od4tj: (the audio is a little scratchy...)

<https://www.youtube.com/watch?v=Fekkw15CGNI>

Dr Jonathan Gray, Prize Fellow at the University of Bath’s Institute for Policy Research and Senior Advisor to Open Knowledge International, says:

“This new report outlines the case for a global public data project that would transform democratic engagement around the role of multinational corporations in our economies. A civil society database would be more than just an information source: it would facilitate collaboration amongst researchers, journalists and campaigners and pave the way for an official database at an international body such as the UN.”

Watch Stephen Abbott Pugh of Open Knowledge International on #od4tj:

https://www.youtube.com/watch?v=Nn8Opg_HHn8

Richard Murphy, Professor of Practice in International Political Economy at City, University of London and director of Tax Research UK, says:

“Country-by-country reporting was created to be used. Its purpose is to show what is happening in the world and to change it. That’s why a database holding all publicly available CBCR data is vital: with it we can see who is doing what, and where and demand change from the governments and companies engaged in tax abuse.”

Launched in 2016, supported by a grant from Omidyar Network and coordinated by TJN and OKI, Open Data for Tax Justice is a project to create a global network of people and organisations using open data to improve advocacy, journalism and public policy around tax justice. More details about the project and its members can be found at datafortaxjustice.net.