

# Paying a 'Fair Share'™ : new brief on taxing...

Published: January 12, 2026, 11:30 pm

---

In this [new brief](#) just published by the Sheffield Political Economics Research Institute authors John Mikler and Ainsley Elbra address the issue of global corporate tax avoidance and consider how multinational corporations can be made to pay their fair share of tax. They focus in particular on the strategies to avoid taxation deployed by Apple and Google and consider in depth the public enquiries undertaken in the United States, Australia and the United Kingdom into the methods of avoidance adopted.

The authors conclude that:

- \* Governments must take the lead in developing effective taxation regulations, rather than relying on self-regulation or working with MNCs;
- \* Global corporate tax avoidance is not caused by market forces, but by the nature of regulatory competition between states;
- \* As the major headquarters for MNCs, including those most heavily implicated by their aggressive tax avoidance strategies, the United States must take the lead in regulating them to pay their fair share of tax at home and abroad.

Read the full brief [here](#).

NB: Reposted from the Tax Justice Network blog with permission