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To create a theme for the morning, when I have already written about tax and responsible investment, I note that my [Fair Tax Mark](#) colleague Paul Monaghan has an article on the forthcoming Fair Tax Fortnight on the [Ethical Corporation](#) website. In it he refers to the first piece of work we did together on this issue, in 2006, [with Sustainability](#):

Amongst the suggestions made in that report, which was ground-breaking when published, is this diagram on stakeholder interest in this issue:

The report also made these suggestions as to why a company should be interested in tax reporting and how they should progress towards it:

I suspect Paul and I would still agree on a great deal of that. It's interesting to compare with what the UNPRI are saying in their new report (using a remarkably similar colour scheme):

Progress is taking time. But I think the pace of change is growing. The time will soon come when people will wonder why comprehensive tax reporting was ever an issue. But we need full country-by-country reporting before that happens. The UN PRI supports the idea, I am pleased to note. It's just a shame that the accounting profession does not as yet.