

Shaping corporate behaviour

Published: January 13, 2026, 9:16 am

International Tax Review is one of the most respected tax journals in the world. Most of its articles are behind a very expensive paywall. This week they [put up an article](#) on the [Fair Tax Mark](#), which they have deliberately left open for all to read. I recommend it. This is the conclusion:

The BEPS project may have rewritten the rules of tax, but the Fair Tax Mark aims to shape corporate behaviour within those rules.

I am, of course, biased as a founder-director of the Fair Tax Mark but I think that fair. That is what it's trying to do.