

How to reform country-by-country reporting: my presenta...

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I spoke for a second time at the OECD country-by-country reporting conference today, addressing three technical issues:

- * Should the data at a country level reported in country-by-country reporting be aggregated or consolidated?
- * Should the data at a local level be by entity or for the jurisdiction as a whole?
- * Is there new data required within country-by-country reporting?

These were my slides



Country-by-country reporting

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CBCR was always intended to be - and primarily is - accounting data

- The first iteration of CBCR, which I wrote in 2003, was written as an accounting standard
- Nothing has changed since then
- CBCR stands or falls on the basis of its credibility as accounting data
- The OECD CBCR standard is not at present credible accounting data

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