

Funding the Future

Will country-by-country reporting deliver?

Published: January 16, 2026, 12:47 pm

Alex Cobham posted a fascinating timeline twitter thread on country-by-country reporting this morning in anticipation of the OECD publishing the first international aggregated data base

Alex Cobham @alexcobham

Starting a thread with a little timeline, because there is some significant news coming down the pipe today...

Back in the early 2000s, illustrious #taxjustice peeps @jchristensen56 @premnsikka @RichardJMurphy discussed the opacity of multinational companies, including on tax

10:44 AM · Jul 8, 2020 · Twitter Web App

16 Retweets and comments 18 Likes

Alex Cobham @alexcobham · 1h
Replying to @alexcobham
Their discussions can be seen as part of a scattered history extending over decades, centring on attempts to require transparency from multinational companies about their global operations, including path-breaking work by the G77 countries @UNCTAD - unctad.org/en/Publication...

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Alex Cobham @alexcobham · 1h
Those decades of work seemed to have ended in failure. UNCTAD had been pushed by OECD countries into focusing on 'investment promotion' rather than national sovereignty and corporate accountability; and the big 4 had seized the accounting standard setting agenda for themselves.

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Alex Cobham @alexcobham · 1h
Following those discussions, and with the formal establishment of @TaxJusticeNet in 2003, came the publication of @RichardJMurphy's original draft accounting standard for country-by-country reporting - which you can still find here visar.csustan.edu/aaba/ProposedA...

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Alex Cobham @alexcobham · 1h
As we set out a few years ago with @jwyg, Richard's original standard has since become the basis for a myriad of country by country reporting standards (some better than others!) - including, at the behest of the G20, the @OECDtax standard datafortaxjustice.net/what-do-they-p...

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