

From: Richard Murphy <richard.taxresearch@gmail.com>
Sent: Friday, 28 April 2023 4:42 PM
To: MNE Tax Transparency
Subject: Country-by-country reporting

Dear Sir or Madam

I am the original author of country-by-country reporting.

See <http://visar.csustan.edu/aaba/ProposedAccstd.pdf> published in January 2003.

I applaud you on your version of country-by-country reporting and welcome it, excepting clauses 13 to 16 for which I can see no justification. Accountability must be absolute amongst public interest entities.

Kind regards

Richard Murphy

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