

GRI 207: Tax - Topic Standard - Cross-sectoral

Disclosure GRI 207-3

Stakeholder engagement and management of concerns related to tax

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2021-01-01

ESRS: ESRS G1 Business Conduct

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Tax stakeholder approach	A plain summary of how the organisation engages people and groups affected by its tax position, and how it handles tax-related concerns when they arise.	Tax / Finance	The narrative drifts away from the actual stakeholder-engagement process and does not match the organisation's documented tax issue handling.	Tax policy or governance papers, stakeholder engagement notes, issue logs, and any documented responses to tax concerns.
Tax authority engagement	How the organisation deals with tax authorities in practice, including the main channels, timing, and any routine or significant interactions.	Tax / Finance	The description does not reconcile to the records of contact with tax authorities, so informal or exceptional interactions are missed.	Correspondence with tax authorities, meeting notes, filing records, and internal tax compliance or controversy files.
Tax lobbying approach	How the organisation handles public policy activity on tax, including who is involved, what is covered, and how such activity is controlled or approved.	Public Affairs / Legal	The account mixes general policy work with tax-specific advocacy, so the scope of tax lobbying is misclassified.	Public affairs or government relations policy, lobbying registers, approval logs, and disclosures of tax-related policy positions.
Stakeholder feedback process	The steps used to gather, review, and respond to views and concerns from stakeholders, including people outside the organisation.	Sustainability / Corporate Affairs	External stakeholder input is omitted or the process is described at a high level that does not match the actual feedback workflow.	Consultation records, survey outputs, grievance or feedback logs, meeting minutes, and documented follow-up actions.

How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business, which countries, and which tax-related activities will be covered in the write-up so the account is consistent across the disclosure.
- 2 Define the topics you will treat as in scope:** separate the organisation's handling of tax-related stakeholder concerns, its dealings with tax authorities, its public positions on tax policy, and the way it gathers and weighs stakeholder views.
- 3 Gather support for each part of the narrative:** pull together internal policies, meeting records, correspondence, consultation notes, escalation logs, and any other material that shows how the approach works in practice.
- 4 Draft the disclosure in plain language:** explain the organisation's method for engaging stakeholders on tax, how concerns are managed, how views are collected and assessed, and what the approach is with tax authorities and with public policy advocacy on tax.
- 5 Record any gaps, exclusions, or changes in method:** note where information is unavailable, where a topic is not relevant, or where the process has changed during the period, and explain the reason clearly.
- 6 Check the final text against the source material:** confirm that every required element is covered, the wording matches the underlying evidence, and nothing has been added, omitted, or overstated.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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