

Time to CHANGE – a message to the Big 4

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I thought [this comment](#) on the blog worth drawing attention to:

I am not from the Big 4, Richard. I'm from Indonesia, where more than 750 foreign-based corporations keep reporting losses for years for tax purposes.

We called this practices "transfer mispricing" schemes, but we can do nothing to eradicate it. We in tax department feels desperate to cope with this situation.

I do agree and fully support the content of your column, Richard, but also want to underline the issue that transfer "mispricing" is not tax avoidance, but it is tax evasion.

It is not the form, but it is the substance that counts.

It is similar to the term "treaty abuse", where some people preferably call it "harmful practice scheme" instead of "treaty abuse scheme".

Can the people from the Big 4 dare to answer whether there is such 'good faith' when planning the aforementioned schemes?

I think it is highly time to CHANGE

Will the Big 4 rise to the challenge?

We're waiting to hear from you. When will you stop assisting this abuse of developing countries?