

## Time to CHANGE &ndash; a message to the Big 4

Published: January 13, 2026, 7:08 am

---

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?