

PWC: a fox in the hen house on transfer pricing and dev...

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The Tax Justice Network has [just published a blog](#) on a new EU report on transfer pricing and developing countries.

As they point out, from the outset the report is covered in warning signs about its likely failure to be impartial since the title page carries the following logo:



Why the problem? TJN explains in depth, and I warmly recommend their blog. But I'll add these issues:

- a) PwC are emphatically opposed to country-by-country reporting which has greatest prospect of providing developing countries with the risk assessment data they need to determine which transfer pricing cases to pick. You can't promote good transfer pricing practice and oppose the availability of data to make it possible.
- b) PwC act for the corporates doing much of the abuse.
- c) PwC are found in all the world's major tax havens - where much of the ill gotten gains of abuse are likely to be stashed.

To put it another way - PwC are completely conflicted on this issue meaning anything they write lacks any objective credibility. And given that this issue is so big that's a disaster when the resources dedicated to this issue are so limited.