

PWC publicly oppose country-by-country reporting, but h...

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PWC [have been awarded the task of assessing the economic impact](#) of making country-by-country reporting information available to the public as a result of the EU Capital Requirements Directive public. I am aware of this: they have consulted me although how I am meant to provide a meaningful answer as yet baffles me slightly since it is simply too early to tell. More importantly, at exactly the same time as they are doing this work PWC have made it very very clear that they have strong objections to making country-by-country reporting information public. We know this from [their submissions to and commentary on the Base Erosion and Profits Shifting process](#). They have, for example, said that

For the above reasons, PwC requests the OECD to seek:

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a better cost/benefit balance with respect to the information to be gathered by taxpayers under these proposals;

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a more stringent confidentiality regime - i.e., requiring the master file and CbC template to be submitted to the parent company's home tax authority and distributed only through relevant provision and upon request (together with real sanctions for countries that violate confidentiality provisions);

I think it's safe to call this a very hard-line position against public country-by-country reporting. No conflicts of interest present here then, but I presume they consider themselves beyond such trifling issues as professional ethics. ***Hat tip: Eurodad***