

# KPMG aren't buying the tax and morality line

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I [have noted that PwC have accepted that morality](#) has a role in tax this morning, but EY disagree.

Then I started reading [Tax Notes International](#) (paywalled) and read that Manal Corwin, former US deputy assistant Treasury secretary for international tax affairs and now national tax service line leader at KPMG LLP said in a lecture at New York University School of Law on September 30:

*Morality can't be a guiding principle for international taxation*

Now that's an interesting claim, not least because she seemed to be talking as much about inter-government action as she was company based planning.

The interesting question is that if morality is not the basis for decision making on this issue what does she think is? She did not seem to answer that question but she definitely has a view because in the Q&A she said international cooperation was required to ban the use of country-by-country reporting to apportion profits for unilateral taxation.

Could it just be that greed is her guiding principle?

And if it is, how can she argue that is not a moral judgement?