

The PWC employee behind LuxLeaks should not be charged

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The following letter, to which I am a signatory, [is in the Guardian this morning](#). I am not sure I need to add to what it says, but if there was to be justice this Christmas this would be one the cases where it would change the course of events:

We deplore the decision by Luxembourg to bring criminal charges against someone they believe to be the whistleblower responsible for passing to the media confidential rulings awarded by the Luxembourg tax authorities ([Report](#), 20 December). We believe these disclosures were manifestly in the public interest, helping to expose the industrial scale on which Luxembourg has sanctioned aggressive tax-avoidance schemes, draining huge sums from public coffers beyond its borders.

The so-called LuxLeaks papers have already forced senior Luxembourg politicians, past and present, to admit there is an urgent need to reform the way multinationals are taxed. The revelations have also transformed the international tax debate, prompting the finance ministers of France, Germany and Italy to write to the European commission calling for urgent action. In their words: "It is obvious that a turning point has been reached in the discussion on unfair tax competition ... Since certain tax practices of countries and taxpayers have become public recently, the limits of permissible tax competition between member states have shifted. This development is irreversible."

We believe this development is in large part thanks to the brave, public-spirited actions of an individual who ensured the contents of confidential tax rulings granted in Luxembourg became public. In contrast to his actions, Luxembourg has shown itself reluctant — up to this week — to disclose, even to the European commission, the criteria by which it offered businesses confidential tax rulings. Officials at the commission are tasked with ensuring such rulings do not constitute illegal state aid, and are already investigating whether Luxembourg rulings separately granted to subsidiaries of Amazon and Fiat violate state-aid laws.

Until last Thursday, Luxembourg had been firmly resisting what it told the European court of justice were speculative and disproportionate requests for information on its tax rulings from the commission. But now it has abruptly changed course and is

