

Time to take the Big 4 out of their central role in tax...

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The Corporate Europe Observatory has published a new report today showing how the Big Four are embedded in EU policy-making on tax avoidance, and concludes that it is time to kick this industry out of EU anti-tax avoidance policy.

The [full report](#) is available here and the summary briefing is available in [English](#), [Deutsch](#), [Español](#), and [Français](#).

As it notes, EU policy towards corporate tax avoidance is informed by an advisory system littered with conflicts of interest. Despite all the evidence — from the various tax leaks, scandals, and parliamentary enquiries and reports — of the role the 'Big Four' global accountancy firms play in facilitating, encouraging, and profiting from corporate tax avoidance strategies, they continue to be treated in policy-making circles as neutral and legitimate partners.

Big Four's lobby groups on EU tax-related policy



Advisory groups giving the Commission 'expert' opinions on its tax policy are populated

by both corporate interests and members of the tax avoidance industry. At the same time the EU is paying millions for private 'expertise' in the form of tax-related policy research from the Big Four. The tax avoidance industry, particularly the Big Four, also have 'informal' channels of influence, using lobby vehicles like the European Business Initiative for Taxation, the European Contact Group, Accountancy Europe, and AmCham EU. And a normalised revolving door between the Big Four and EU institutions perpetuates a shared culture and ideology.



The lobbying and influence of tax intermediaries like the Big Four (and the multinational corporations they sell tax avoidance schemes to) is illustrated by two EU case studies: on new transparency rules for tax planning intermediaries, and on public country-by-country tax reporting, a proposal which is yet to be agreed by the EU institutions.



This report concludes that it is time to kick the Big Four and other players in the tax avoidance industry out of EU anti-tax avoidance policy. The starting point for this must be recognition of the conflict of interest in allowing tax intermediaries to advise on tackling tax avoidance. Only then can an effective framework emerge to ensure public-interest tax policy-making is protected from vested interests.

I have some considerable sympathy with the findings.