

**Question for written answer P-007209/2014
to the Commission**
Rule 130
Rina Ronja Kari (GUE/NGL)

Subject: Providing advice on country-by-country reporting

The Commission (DG MARKT) has appointed the consultancy PricewaterhouseCoopers (PwC) to assess the economic impact of making country-by-country (CbC) reporting information public in accordance with the Capital Requirements Directive.

In an OECD context, however, PwC has already voiced staunch opposition to such openness:

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

- a better cost/benefit balance with respect to the information to be gathered by taxpayers under these proposals;
- 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);¹.

Does the Commission take the view that PwC can provide neutral advice on this matter?

¹ <http://www.pwc.com/gx/en/tax/tax-policy-administration/beps/transfer-pricing-documentation.jhtml>