

## ANTOINE DELTOUR—PricewaterhouseCoopers Whistleblower

Antoine Deltour worked as an auditor at the Luxembourg office of PricewaterhouseCoopers (PwC) from 2008 to 2010. He believed that his job involved “being on the side of the regulator,” but instead found a “massive system of fiscal optimization” that allowed large multinational corporations to avoid tax liabilities in countries where they actually conducted business.

By 2011 Antoine Deltour had decided to leave PwC and resigned. Before leaving, he came across and downloaded documents detailing tax deals that the firm had brokered with the Luxembourg government that allowed companies to funnel billions of dollars through Luxembourg, thereby slashing corporate tax bills by billions in the countries in which they were based or did business.

Deltour eventually shared the documents with a French journalist, Edouard Perrin, who used them as the basis of a television documentary that aired on France 2 TV in May 2012. Soon afterwards, PwC filed a complaint with the Luxembourg court. However, it was not until the International Consortium of Investigative Journalists (ICIJ) began reporting on the more extensive Luxembourg Leaks (LuxLeaks) in November 2014 and on the tax-avoidance schemes that criminal charges were brought against Deltour and two others\*\* - although Deltour did not provide documents to ICIJ.

In December 2014, Luxembourg authorities charged Mr. Deltour for leaking documents. **He faced a 5-year jail sentence and a fine of up to €1,250,000.** Two years later, and after a high-profile criminal trial, Mr. Deltour was convicted. He was sentenced to a 12-month suspended jail term and a €1,500 fine. He appealed the conviction.

In March 2017, his conviction was upheld by the appeal court. Mr. Deltour appealed again. **Six years after the original complaint was lodged, the Court of Cassation finally recognised Deltour as a whistleblower in January 2018.** In May, the Court acquitted him of all the charges relating to his whistleblowing on tax avoidance schemes. However, in a final twist, Mr. Deltour had to return to a lower court to defend the “charge” that he had downloaded training materials without permission.

The LuxLeaks trials and Mr. Deltour’s actions were widely reported and there was a lot of public support for the defendants. Despite his conviction, the European Parliament recognised Antoine Deltour’s actions as being in the public interest and awarded him the European Citizens Prize in 2015.

As a direct result of the LuxLeaks scandal, the European Parliament created a Special Committee on Tax Rulings in 2015 to look into abusive tax practices and the European Commission proposed transparency measures to fight corporate tax avoidance. The Committee recommended measures to make corporate taxes in the EU fairer and more transparent, and urged better protection for whistleblowers. **In April 2018 the Commission finally moved to enshrine whistleblower protection in a draft EU directive.** In March 2019, EU authorities [launched further probes](#) into a number of companies involved in the tax agreements on the basis that these might constitute illegal state aid.

---

\*\* The Luxembourg Prosecutor first charged Antoine Deltour, and then Raphaël Halet (another former PwC employee) who also disclosed information related to the tax avoidance schemes to Edouard Perrin, the documentary journalist. Edouard Perrin was the last to be charged. At trial, Mr. Perrin was acquitted, and Mr. Halet was convicted along with Mr. Deltour. Halet then lost both his appeals in Luxembourg. In February 2019, the European Court of Human Rights accepted Raphaël Halet’s [appeal](#) against Luxembourg. See also <https://support-antoine.org> for more information on Antoine Deltour’s case in English and in French.