



B Lab Statement on Van de Graft accountants BV's B Corp Certification

B Lab's independent Standards Advisory Council has rendered the following decision and guidance regarding eligibility for B Corp Certification for companies providing tax advisory services:

"Companies in the tax advisory industry are eligible for B Corp Certification if they are able to confirm that their tax philosophy, used to provide services and recommendations to clients, aligns with the company specific principles listed in B Lab's framework, specifically, 1) the tax advice provided appropriately reflects the actual amount of income generated by the client over time; and, 2) the tax advice provided to a client for a jurisdiction appropriately reflects the actual operations of the client in that jurisdiction."

Van de Graft accountants BV is required to disclose a summary of how it complies with the above requirements as a part of its B Corp Certification. For more information on the review process, please refer to B Lab's position statement on Companies that Provide Tax Advisory Services and B Corp Certification [here](#).

Summary of Company

Van de Graft accountants BV is an accounting and consultancy firm based in Netherlands. The company offers various services, including:

- Financial administration & reporting / accounting services
- Personnel administration & advice
- Tax services and advice
- Other advisory services

In providing services related to Tax, the company offers a range of solutions such as completing Value Added Tax (VAT) returns, Income Tax, Corporate Tax, Inheritance Tax, Gift Tax and Dividend Tax. In addition, the company advises clients on tax matters. The tax related services the company provides are to clients (businesses/individuals) that are only based in the Netherlands. Most of the clients the company works with are local Small & Medium Enterprises (SMEs). 14% of the company's annual revenue is from the services related to tax advisory provided to companies and 1% are derived from tax related services provided to individuals. In terms of fees for tax-related services, hourly fee is charged generally - according to hours x rate, whereby the rate of the employee providing the service on behalf of the company is determined at the end of the year for the following year. The rates depend on the level of education and experience of the employee. The maximum rate in 2024 is EURO 160, - per hour. Services related to the private tax returns are prepared at a fixed price.



Van de Graft accountants BV's Policies and Practices

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, Van de Graft accountants BV has a philosophy statement for the tax advice that they provide to their clients and their own engagement with governments and tax regulators, which has been shared with all their employees. The philosophy statement reads as follows:

"Van de Graft Accountants BV is proud of its status as a Certified B Corp. As part of that commitment and in recognition of the role that taxes play in contributing to a financially fair society, we use our professional judgment to provide advice on tax positions that may be open to multiple interpretations, which accurately reflect the client's income and activities in each jurisdiction which the client needs. Our advice is based on the details by the income and activities provided to us by the client, and we do not advise clients to take their own position unless we believe that doing so will comply with the then applicable tax laws and authorities. If a client takes a different tax position despite our advice to the contrary, we reserve the right to cease work for that client and terminate them."

Van de Graft accountant's tax work is included in the SRA assessment. The [SRA](#) is an umbrella trade association that assesses the organization. All companies are reviewed for the level of quality they offer before they can become a member of SRA. The quality demands for admittance and the compliance of the firms is reviewed by the independent SRA review-committee. After acquiring the SRA membership the firms are visited consistently by the SRA review-committee to test their quality level and compliance. All SRA firms are visited at least once every three years, every two years or yearly depending on their size.

All SRA firms have to be compliant to a high level of quality as required by the law and by-laws of the Dutch professional body, [The Royal Netherlands Institute of Chartered Accountants](#). The SRA review-committee is acknowledged and accredited as a certified review control authority by The Royal Netherlands Institute of Chartered Accountants. The SRA review-committee also has signed a covenant with the [Netherlands Authority for the Financial Markets \(AFM\)](#) to perform investigations and periodical reviews at SRA members that are non-Public Interest Entities audit firms.

The company's employees providing tax advisory services and consulting are members of the [Register Belastingadviseurs](#). The RB has issued regulations on professional practice ([code of conduct](#)), to which all its members are subject; these members are also subject to [disciplinary law](#). This includes for example (CoC article.1) provisions like "A member is obliged to perform his/her duties in an honest, careful and proper manner, to comply with laws and regulations and to refrain from anything that is otherwise contrary to the honour and dignity of the profession.").



In addition, all employees are subject to the code of conduct of the [Royal Netherlands Institute of Chartered Accountants \(NBA\)](#), which in short requires all employees to adhere to the principles of professionalism, integrity, objectivity, professional competence & due diligence, and confidentiality.

Internally, the company has its Graft Accountants Quality Manual and Tax Advisors guideline that ensures all employees and processes involving the services provided in relation to tax are carried out in accordance with the applicable laws and regulations. The quality manager is responsible for monitoring compliance with internal regulations as well as external laws and regulations.

The compliance officer has a supervisory and advisory task and gives solicited and unsolicited advice to the quality determiner, the (daily) board, the responsible accountant, and the assignment teams on the implementation of new laws and regulations, other new developments, and the prevention of violations by employees and (co-)policymakers of internal guidelines and external laws and regulations.

When new legislation and regulations are implemented, the compliance officer is responsible for making the necessary changes to the procedures. If a violation has been detected, the compliance officer advises the quality control officer on the measures that need to be taken. The compliance officer is the central reporting point for complaints, cases for the Accountants' Chamber, and disciplinary cases.

All tax advisors working on behalf of the company are required to comply with the Code of Conduct of RB. This code of conduct is mentioned in the Personnel Handbook of Van de Graft Accountants BV and the Quality Manual.

Van de Graft Accountants BV has policy to avoid conflicts of interest and guarantees its independence of customer relations. The office also has a anonymous confidential counselor to whom behavior can be reported that may be unethical, illegal, contrary to professional standards or otherwise inconsistent with the conditions applicable in the Netherlands as stated in the code of conduct for professionals of the Register of Tax Advisors.

To ensure the enforcement of the Personnel Handbook of Van de Graft Accountants BV and the Quality Manual, within the organization, this is monitored by the compliance officer. In addition, the company uses an external compliance advisor who guides us in the implementation of compliance and also supervises the internal assessments. SRA, as an external party, monitors the compliance.



Taking into account the regulations for (aggressive) tax advice, Van de Graft Accountants BV avoids this and complies with all regulations in case of aggressive tax structures provided by the [Tax Authorities \(DAC6\)](#) applicable in the Netherlands.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

1. Intentional misrepresentation of practices, policies, and/or claimed outcomes during the [certification process](#), or
2. Breach of the core values articulated in our [Declaration of Interdependence](#) within the B Corp Community.