



## **B Lab Statement on Jia Wei'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."*

Jia Wei 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**

Jia Wei is an accounting and consulting firm based in Taiwan with 300 employees and mainly (>99%) serves SMEs of Taiwan. Jia Wei is not a multinational company at present, and international tax planning is not within the tax services Jia Wei provides. The company's mission is "to help clients realize their dreams and leading people to experience more magnificent lives." Jia Wei's tax department, which constitutes more than 90% of the company's annual revenue, provides tax-related services, including regulatory services related to preparation of tax returns, as well as tax consulting services. Their clients include, but are not limited to, individuals, high net worth individuals, nonprofit organizations, small-midsize business, enterprises and multinational enterprises.

## **Jia Wei'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, Jia Wei 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:

*"Jia Wei is proud of our status as a Certified B Corp. As part of that commitment, and in recognition of the role that taxes play in contributing to a healthy society, Jia Wei provides tax services that accurately reflect the income and operations of the client in each jurisdiction for which the client seeks our advice based on the details of the client's income and operations"*



*provided to us. If a client takes a tax position despite our advice to the contrary, we would stop work for and terminate such clients. While Jia Wei does not directly engage in lobbying/advocacy activities with the government nor tax regulators, Jia Wei has employees that are members of the National Federation of CPA Associations, which engages in lobbying/advocacy activities for tax legislation. In accordance with this tax philosophy, the employees' participation in the organization aligns with the principles in B Lab's tax framework."*

Jia Wei prohibits any employee from engaging in unlawful activities and enhances awareness through employee and client training and company policies and procedures.

Jia Wei complies with the regulations of the competent authority, Financial Supervisory Commission R.O.C (Taiwan), and follows the Norm of Professional Ethics for Certified Public Accountant of the Republic of China. The company is certified by the PCAOB (Public Company Accounting Oversight Board) and complies with all of the applicable professional standards. Jia Wei takes an honest, fair and objective stance, maintains a spirit of detachment and independence, fulfills duty of confidentiality and due professional attention, and performs business with a professional attitude.

Further, the company has its own Professional Code of Conduct that applies to all persons in service of the company, including partners, employees, and any agents engaged by the company. The Professional Code of Conduct is intended to promote ethical conduct and compliance with laws and regulations. All employees have the right to anonymously report conduct that is in violation of laws, rules or professional standards.