



## **B Lab Statement on RP Legal & Tax Associazione Professionale 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."*

RP Legal & Tax Associazione Professionale 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**

RP Legal & Tax Associazione Professionale (also referred to as "RPLT") provides tax compliance (CIT, WHT, and VAT), and TP services. Their clients range from small enterprises to large corporations, both at the national and international levels. The overall percentage of RPLT's annual revenue deriving from Tax Advisory services is comprised, on an average basis, between 0,5% (in 2022) and 2,5% (in 2020/2021) per year. Around 90% of such revenue is generated by Tax Advisory services specifically provided to companies (both SMEs and Large Enterprises). In terms of parameters based on which clients' fees for Tax Advisory services are determined and charged there is not a fixed set of criteria, but quotations and fees are drafted and proposed based on the type of services offered and if the engagement with the client is continuous or not.

### **RP Legal & Tax Associazione Professionale Policies and Practices**

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, RPLT 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:

*"RP Legal & Tax Associazione Professionale 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, we use our professional judgment to provide advice regarding tax positions with multiple*



*potential interpretations that accurately reflects 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, and do not advise clients to take a position unless we believe it has at least a reasonable basis for being sustained by applicable tax authorities. If a client takes a tax position despite our advice to the contrary, we reserve the right to stop work for and terminate such client. We maintain compliance with this policy through regular training of our employees and partners, internal policies on conduct, engagement documentation with our clients, and client retention reviews."*

RP Legal & Tax Associazione Professionale has adopted and implemented its own [Sustainability Model](#), which also contains, in article 5, its own Charter of Principles and Values (CPV). In this document, the company makes a commitment to operate according to ethical and sustainable principles. These principles are inspired by the code of ethics of local authorities and regulatory bodies, as well as other deontological principles to which professionals must adhere in the practice of law, in particular the [Italian Forensic Code of Ethics](#).

RP Legal & Tax Associazione Professionale provides every new professional and employee joining the firm with specific training on the Sustainability Model and the goals, policies, and procedures set therein. Periodical updates and implementation surveys are shared with the entire community of workers to inform them about newly adopted policies and initiatives. Moreover, a periodical verification and compliance mechanism has been established to assess the gaps and achievements in the implementation of the Sustainability Model. A Sustainability Report is drafted and published every year. An anonymous reporting mechanism has been implemented so that each worker can report any potential breach of the Sustainability Model and Policies to the Sustainability Committee.

The company's CPV reflects the philosophy of the firm regarding the way services, both legal and tax advisory, should be provided, which includes the principles of legality, honesty, and fairness in all transactions and activities performed by the company.

With specific reference to Tax Advisory Services, RP Legal & Tax Associazione Professionale complies with the standards and code of ethics provided by the [Ordine dei Dottori Commercialisti e degli Esperti Contabiliand \(ODCEC\)](#) and the [Ministero dell'Economia e delle Finanze \(MEF\)](#).

Finally, to prevent any potential conflicts of interest, RPLT completes an in-depth conflict check before assuming any legal and/or tax professional engagement. This means that details of the potential client as preliminary information about the services that could be provided and/or the counterpart of the potential client must be shared across the firm, including with its employees, asking to declare if there could be even a risk of conflict of interest. In case there is a risk of conflict RPLT has to decline the offer and not proceed with any further service/activity.



RPTL claims they have never faced litigation or penalties related to tax avoidance advice, nor offers services to companies operating in low-tax jurisdictions. The company also shared they are not involved in any lobbying or advocacy activities.