



## **B Lab Statement on Andersen In Belgium'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."*

Andersen In Belgium 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**

Andersen in Belgium is a full-service law firm that provides tax compliance (VAT), individual tax, transfer-pricing services, conflict resolution, and tax advisory for corporate tax. Their clients range from small to medium-sized enterprises located in Belgium. Tax advisory services contributed 4.6% of the overall company's annual revenue in the last fiscal year. In terms of parameters based on which clients' fees for Tax Advisory services are determined and charged, Andersen in Belgium charges an hourly rate, lump sum fees, and/or success fees.

### **Andersen in Belgium'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](#), Andersen in Belgium 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:

*"Andersen In Belgium 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. Currently, Andersen in Belgium does not provide financial support to regulatory agencies or industry advocacy institutions. 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.”*

Andersen in Belgium exclusively operates within Belgium and does not provide services related to low-tax jurisdictions or offshore structures. The firm focuses on delivering compliant, transparent, and ethical legal and tax advisory services within the Belgian legal framework. Providing honest, accurate, and evidence-based tax advice.

All services provided by Andersen in Belgium are delivered in accordance with Belgian legal standards and the guidelines of the national Bar Association. The firm adheres strictly to defined ethical standards and international best practices.

The company's Code of Conduct for tax advisory services applies to all tax professionals engaged in tax advisory services and sets ethical standards, principles, and enforcement mechanisms to guide conduct in all tax-related matters. Tax advisors undergo mandatory ethics and compliance training annually. Ethical compliance is monitored through internal audits and peer reviews, and breaches are addressed through disciplinary procedures.

Andersen in Belgium does not develop, promote, or participate in any tax avoidance schemes. The firm does not assist clients in avoiding tax obligations through artificial arrangements and does not engage in practices that obscure the real economic substance of a transaction. Its role is to help clients understand and comply with their legal obligations under Belgian law. The company provides clients with its ethical standards at the outset of the engagement. Engagement letters include clauses reserving its right to terminate relationships if clients pursue tax positions that the company deems unethical.

The company does not advise on or operate in low-tax jurisdictions. Zero percent of its tax advisory services are related to such jurisdictions.

The firm's Ethical and Professional Code of Conduct addresses the issue of conflicts of interest. Andersen in Belgium implements internal measures to prevent conflicts between teams and clients. Conflicts of interest are identified, disclosed, and mitigated in accordance with the company's professional standards. In addition, the firm exercises caution when hiring professionals who previously held roles in regulatory or government agencies, ensuring that no conflict arises with its professional duties.

Andersen in Belgium has never been involved in any litigation, nor has it received any penalties related to its tax advisory work. As part of its engagement with the Government and other relevant authorities, Andersen in Belgium maintains a constructive and transparent relationship



with Belgian tax authorities. The company does not engage in lobbying activities. The firm does not seek to influence tax legislation but instead focuses on providing clients with accurate and up-to-date interpretations of existing laws.

Andersen in Belgium does not currently publish any advocacy positions on tax policy. Its public communications are limited to educational purposes, such as newsletters or client presentations that explain new fiscal developments. In addition, the company stated that it does not provide services contrary to the public interest or societal goods.

### **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.