



B Lab Statement on Collins SBA'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.”

Collins SBA 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

Collins SBA is an Australia-based accounting firm. Tax related services represent 60% of the company's overall revenue and its services include but are not limited to Strategic Tax planning & advice, Capital gains strategic advice, financial statements and tax return management, Interim financial reporting and statements. In terms of fees, Collins SBA charges a flat rate based on estimated hours. The firm's clients include but are not limited to local companies, High-Net-Worth Individuals, and Small to Medium Enterprises.

Collins SBA'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, Collins SBA 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:

“Collins SBA 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. In accordance with this tax philosophy, we engage with government and tax authorities on a collaborative basis and limit our advocacy activities with such authorities to (a) work for specific clients in need of regulatory compliance assistance and (b) providing support to either CPA Australia, Chartered Accountants ANZ and/or Financial Advice Association Australia which advocates for the interests of the accounting and advice industries as a whole (which may sometimes include limited tax advocacy). 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.”

Collins SBA follows the [Accounting Professional & Ethics Standards \(APES\) 110 – Code of Ethics for Professional Accountants](#), through all its tax advice. Internal controls are also applied to ensure advice is appropriate and compliant such as senior review of work and escalation for high-risk topics, risk-based assessment verifying if presents anti-avoidance risk indicators (e.g. artificiality). If a proposed approach does not meet the firm's legal or ethical obligations, the topic is rejected. For complex or specialist tax matters, Collins SBA facilitates access to appropriately qualified external specialists to ensure advice remains consistent with professional standards and regulatory expectations.

Collins SBA's advisors are members of [CPA Australia](#) and/or [Chartered Accountants ANZ](#), therefore complying with APES. Tax advisory services are also governed by Australian regulatory requirements, including the [Tax Agent Services Act 2009 \(TASA\)](#) and the [Tax Practitioners Board \(TPB\) Code of Professional Conduct](#). Following company policies, each employee must obtain 10 Continuum professional development hours per quarter, ensuring that advisors remain up to date on an ongoing basis.

Collins SBA does not participate in the development, mass marketing, promotion, or implementation of tax avoidance schemes. This prohibition is reinforced through professional obligations under APES 110 and the TPB Code of Professional Conduct, internal guidelines governing appropriate advice and communications, senior review and escalation requirements, and governance oversight for higher-risk matters.

Strategies lacking genuine commercial substance or presenting potential avoidance or evasion concerns are refused. Since its establishment in 2003, Collins SBA has not been involved in tax avoidance schemes and does not intend to engage in such activities.

Collins SBA does not provide tax advisory services involving low-tax or offshore jurisdictions. All tax advisory services relate exclusively to Australian taxation obligations and are delivered in



accordance with the Tax Agent Services Act 2009 and the requirements of the Tax Practitioners Board. Approximately 0% of our tax advisory work involves low-tax jurisdictions.

Collins SBA manages conflicts of interest through a structured governance framework that includes a maintained conflicts register, regular identification and review of conflicts as a standing agenda item in monthly compliance meetings, and disclosure and mitigation measures such as recusal, reassignment of work, segregation of duties, and escalation to senior leadership.

The firm also monitors gifts and benefits, including recording and review of interactions exceeding established thresholds. This framework applies equally to hiring practices, including where new employees have previously worked in government agencies or regulatory environments.

Collins SBA has not faced litigation or penalties from government agencies in relation to our tax advisory services

Collins SBA does not engage in direct lobbying for reforming or developing tax legislation. Some team members have, and may, participate in industry consultations or roundtables hosted by professional associations or regulators, typically for technical feedback or industry engagement purposes.

Collins SBA does not publicly declare a formal advocacy position on tax legislation or tax policy. Where the company engages externally, it is generally in a professional or technical capacity, consistent with the APES 110 obligations and responsibilities..

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.