



B Lab Statement on De Roos Coöperatief'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.”

De Roos Coöperatief 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

De Roos Coöperatief is an international, full-service law firm based in Amsterdam. The Ross Coöperatief Tax department contributes to around 6% of the company's total turnover. Services include, but are not limited to, Merge & Acquisition, employee benefit transactions, company restructuring, tax advisory, as well as tax compliance. In terms of fees, De Roos Coöperatief charges an hourly rate for the time spent. Occasionally, the company provides caps on its fees, mostly as pro-bono services when conditions are met. De Roos Coöperatief clients range from Small, Small Medium Enterprises and Dutch subsidiaries of multinational companies.

De Roos Coöperatief'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, De Roos Coöperatief 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:

“De Roos Coöperatief 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 compliance assistance, (b) as part of tax litigation proceedings or (c) with the aim to settle specific tax matters. 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.”

All De Roos Coöperatief’s professionals providing tax advisory services are affiliated with the [Nederlandse Orde van Advocaten \(NOvA\)](#) and the [Nederlandse Orde van Belastingadviseurs \(NOB\)](#), and they are required to follow the code of conduct provided by these organizations, which does not permit aggressive or artificial tax structures support. Therefore, the De Roos Coöperatief does not have an internal tax-specific code of conduct for its tax department.

De Roos Coöperatief advises on tax benefits or tax efficiencies where having such benefits is appropriate and in line with the outlined principles stated above. Due to the aforementioned standards of conduct, De Roos Coöperatief is rarely asked to advise on structures involving low-tax jurisdictions; at least 90% of the company’s work involves domestic matters.

The company may act as counsel to clients that have allegedly been involved in structures, transactions, or situations that may qualify as tax abusive or artificial only if said client meets with the company’s standard of conduct, the firm understands that the client has the right to be represented accordingly in tax proceedings.

De Roos Coöperatief has standardized due diligence processes following the [Dutch Bar Association regulations \(NOvA\)](#) and the [Dutch Anti-Money Laundering and Counter-Terrorist Financing Act \(Wwft\)](#). This process includes, but is not limited to, screening against sanctions lists, adverse media reports, high-risk jurisdictions, and politically-exposed person status. The firm’s staff is trained on the Wwft’s requirements to ensure consistent application and reporting obligations. All these procedures are documented and enforced through the internal Wwft office policy.

In addition, the company complies with [Council Directive \(EU\) 2018/822DAC6 reporting obligations](#) concerning cross-border tax arrangements and internal procedures that are in place to determine whether reporting and disclosure are required.



All members of the tax department are attorneys-at-law and need to adhere to the requirements of disciplinary law, including rules of potential conflicts of interest.

The company stated that there is no strategy to recruit government officials to obtain any benefit, and no government official has been recruited to date.

De Roos Coöperatief has never faced litigation or penalties in respect of its tax advisory services. The company is not engaged in any lobbying or similar activities.

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.