



B Lab Statement on RRL LLP'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."

RRL LLP 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

RRL is a firm of chartered accountants and tax advisers located in Cornwall, England. RRL's tax department, which contributes 26% to its annual revenue, provides expert tax compliance services and consulting advice. The company provides a range of service such as tax return preparation to guidance on complex corporate structures and strategic tax planning. The tax advisory services are provided to individuals and Small-Medium Enterprises (SMEs). RRL only operates, for the purposes of tax advice, in the UK and under UK tax regulations. In terms of fees, RRL charges clients depending on the level of work involved, which means that they do not work on a success fee or take a percentage of any tax saved.

RRL'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, RRL 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:

"RRL LLP 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 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, 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 work for specific clients in need of regulatory compliance assistance. 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.”

RRL is regulated by the [Institute of Chartered Accountants in England and Wales](#) (ICAEW). The individuals working in the business are also regulated by other professional bodies such as the [Chartered Institute of Taxation \(CIOT\)](#). Both regulators have policies and obligations to members to [“Professional Conduct in Relation to Taxation \(PCRT\)”](#). RRL cannot and does not advise on tax avoidance that does not comply with the PCRT, nor does the company support such behaviour among its clients.

The company also has a formal Prevention of the Criminal Facilitation of Tax Evasion policy that:

1. Explicitly prohibits facilitating tax evasion and says RRL will investigate breaches and take disciplinary action and/or report to authorities.
2. Explains the offence under the Criminal Finances Act 2017 and reminds staff that the firm can be criminally liable if reasonable procedures are not in place.
3. Requires staff to report concerns to a Partner, the Tax Partner or the Practice Director; the Practice Director is named as the firm’s Responsible Officer for day-to-day compliance.
4. Requires periodic risk assessment and regular review of the policy; staff acknowledgement of the policy is captured via BreatheHR and training is provided to new and existing staff.
5. Sets out practical red flags and steps staff must take (e.g., resist requests, report to Tax Partner/Manager, take no further action until cleared). Red flags include: highly complex planning, requests for secrecy, use of intermediaries, payments routed via low-transparency jurisdictions, cash payments, unusual multi-party structures.

The policy explicitly prohibits involvement in activity to facilitate tax evasion and instructs staff to refuse requests that they know, or suspect will enable evasion; it warns against things like false invoicing, contrived contracts, and other schemes. It also instructs staff to escalate suspected abusive schemes to senior management.



RRL's formal policy and regular risk assessment, mandatory staff training, reporting/escalation procedures, and clear red flags that require escalation are the mechanisms intended to prevent facilitating tax evasion.

As the policy includes prohibition of facilitation and the list of red flags (secrecy, intermediaries, low-transparency jurisdictions), the company does not engage in designing or promoting mass marketing.

RRL's policy explicitly references [the UK Criminal Finances Act 2017](#) as the key statutory framework creating corporate offences for failure to prevent facilitation of UK and foreign tax evasion

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.