



## **B Lab Statement on Ziliant Tax Limited'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.”*

Ziliant Tax Limited 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**

Ziliant Tax Limited is a tax advisory firm located in the UK. The company offers a range of tax services, including Research and Development (R&D) Tax Relief, R&D Allowances, the Patent Box scheme, and Creative Industry Tax Relief, as well as consulting and inquiry support services. Ziliant Tax specializes in advising businesses on their eligibility for UK government-backed R&D tax relief claims. Their services include assessing both technical and financial eligibility, preparing supporting documentation, submitting claims in accordance with legislation, and assisting with inquiries from tax authorities. The company does not provide services related to corporate tax restructuring, international tax planning, offshore advisory, or tax avoidance. 100% of Ziliant Tax Limited's revenue comes from tax advisory services. Their clients include small and medium-sized enterprises (SMEs). The company typically does not advise high-net-worth individuals, multinational enterprises, or clients seeking aggressive tax planning. The fees for their services are based on the amount of tax savings achieved for each client. The company acknowledges that a success-based model can introduce potential risks related to perceived or actual incentives to overstate claims. To mitigate the potential conflicts of interest that contingent fee models can create, the company maintains the following safeguards:

1. All eligibility assessments are strictly grounded in relevant legislation, published guidance, and established case law.



2. A technical review process is performed, where claims undergo an internal technical and financial review before submission to ensure compliance with relevant legislation and guidance, such as HMRC standards.

3. Technical and financial evidence is required to support all claims, and detailed audit trails are maintained for submissions. The company does not pursue aggressive, speculative, or boundary-pushing interpretations of the rules.

4. Clients receive complete transparency regarding the calculations and narratives prior to submission. The final responsibility for submission rests with the client.

5. Final claim approval processes are separated from commercial teams to reduce conflicts of interest.

6. When eligibility is uncertain or unsupported, the company advises clients accordingly and declines to include non-qualifying activities or expenditures.

7. Inquiry rates, outcomes, and feedback are monitored to identify and address any systemic risks.

The fee structure is designed to ensure that clients only pay when value is delivered, minimizing upfront risk. Success relies on identifying valid R&D tax relief opportunities, with a focus on maximizing eligible claims within tax legislation. This results-driven model improves accessibility for smaller businesses.

In certain cases, when requested, the company also offers fixed-fee arrangements, hybrid models, such as reduced upfront fees combined with lower success-based fees, and subscription or retainer-based advisory services.

Any changes to the company's pricing approach are guided by its commitment to transparency, fairness, and alignment with stakeholder interests, as well as by emerging industry best practices and regulatory expectations. The fee structure is informed by flexibility, fairness, and a focus on investing in the long-term journey with clients, and it is determined on a case-by-case basis.

### **Ziliant Tax Limited'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, Ziliant Tax Limited 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:



## **Tax Philosophy Statement**

### **1. Our Purpose**

*At Ziliant Tax our purpose is to support innovation responsibly. As an R&D Tax Advisory firm, we recognise that tax systems fund essential public services and underpin social and economic stability. We are committed to operating with integrity, transparency, and accountability in both our own tax affairs and the advice we provide to clients.*

### **2. Our Approach to Our Own Tax Affairs**

*We commit to:*

- *Paying the right amount of tax, in the right place, at the right time.*
- *Complying fully with all applicable tax laws and regulations.*
- *Avoiding artificial or aggressive tax planning structures.*
- *Not using secrecy jurisdictions or tax havens for the purpose of tax avoidance.*
- *Maintaining appropriate documentation and transparency.*

*We view tax as a responsibility, not a cost to be minimised at any expense.*

### **3. Our Approach to Tax Advisory Services**

*As advisers specialising in R&D tax incentives:*

- *We provide advice grounded in legislation, published guidance, and case law.*
- *We do not promote aggressive tax avoidance schemes.*
- *We do not design or support arrangements lacking commercial substance.*
- *We ensure claims reflect genuine qualifying activity.*
- *We require robust technical and financial evidence to support claims.*
- *We will decline engagements where the primary objective is tax avoidance rather than legitimate relief.*
- *We prioritise long-term compliance and sustainability over short-term tax savings.*

*Our role is to help innovative businesses access incentives intended by law — not to stretch or exploit the boundaries of legislation.*

### **4. Risk Appetite**

*We operate with a low risk tolerance in relation to tax planning. We do not pursue or recommend interpretations that are highly aggressive, artificial, or inconsistent with the spirit and intent of legislation.*

*Where uncertainty exists, we:*

- *Seek clarity from relevant guidance.*
- *Disclose appropriately where required.*
- *Encourage clients to adopt defensible and transparent positions.*

### **5. Governance and Oversight**

*We are regulated by ICAEW and follow theirs and ATT/CIOT codes of ethics and views on Professional Conduct in Relation to TAX (PCRT). Our tax philosophy is approved by the Board and subject to periodic review.*

*We maintain:*

- *Internal quality assurance procedures.*



- *Technical review processes for all claims.*
- *Escalation procedures for high-risk matters.*
- *Ongoing professional training for our team.*

## **6. Transparency**

*We support greater transparency in tax practices and responsible corporate behaviour. We are committed to aligning our business model with the principles of accountability, fairness, and positive societal impact.*

## **7. Alignment with B Corp Principles**

*We recognise that responsible tax conduct is a core element of being a purposedriven business. Our tax philosophy reflects our commitment to:*

- *Ethical business practices*
- *Long-term value creation*
- *Stakeholder accountability*
- *Contribution to the communities in which we operate*

Ziliant Tax Limited is regulated by the [Institute of Chartered Accountants in England and Wales \(ICAEW\)](#) and operates in accordance with the [Professional Conduct in Relation to Tax \(PCRT\) principles](#). The company utilises professional standards and qualifications, including ICAEW and ACCA tax qualifications, as well as qualifications from the [Association of Taxation Technicians \(ATT\)](#). Ziliant Tax Limited adheres to the ethical codes of practice set by ICAEW and ATT. Compliance with these professional and ethical standards is enforced through inspections conducted by the ICAEW Quality Assurance Department (QAD).

All staff members are required to submit an annual declaration covering issues of independence and ethical matters. Staff sign an annual statement of Independence, Integrity, and confidentiality. Ethical conduct is also addressed during the onboarding process, performance reviews, and consideration of customer feedback. All staff receive training on ethical conduct and compliance with [HMRC guidelines](#). Ongoing training also covers R&D tax legislation and compliance, and compliance best practices. HMRC guidelines prohibit the employment of individuals from government agencies. Conflict of interest matters are addressed within the employment contract and are governed by the ethical codes of practice set by ICAEW and ATT. Team segregation, disclosure requirements, hiring procedures, and ongoing monitoring are implemented to prevent conflicts of interest both within teams and when hiring new employees.

The company does not engage in the development, mass marketing, or implementation of tax avoidance schemes. Scope limitations ensure that advice is provided only on legitimate R&D tax incentives, with all claims undergoing internal technical review and being fully supported by legislation and evidence. Engagements primarily aimed at tax avoidance are declined. Staff accountability is reinforced through annual statements and management monitors adherence via internal audits and supervision. Ziliant Tax Limited operates entirely within the UK tax framework and does not provide tax advisory services related to low-tax jurisdictions. Services



are limited strictly to domestic R&D tax incentives, and no arrangements in low-tax or offshore jurisdictions are designed, promoted, or implemented. All advice is based on legislation, published guidance, and case law. Internal quality processes, including technical review and documentation standards, ensure that claims are accurate, transparent, and defensible. Ethical and professional standards are enforced consistently across all client engagements.

In the UK, the regulatory environment for tax advisory services is well-defined and includes rules against tax avoidance, as well as guidance for professional advisers. Tax authorities monitor compliance, and advisers are required to act with integrity, provide accurate advice, and ensure claims are fully supported by legislation and evidence. Ziliant Tax Limited does not lobby for tax avoidance or aggressive strategies. Input may be provided to government consultations to ensure that R&D tax incentives are clear and accessible to SMEs, but changes that create opportunities for avoidance are not advocated. This stance is formalised internally through professional conduct policies and a code of ethics.

To mitigate the risks of tax evasion, money laundering, and other regulatory risks, Ziliant Tax Limited applies client due diligence, limits the scope to legitimate R&D tax incentives, offers evidence-based advisory, implements internal controls—including technical reviews and documentation audits—and promotes staff accountability through annual statements of independence, integrity, and confidentiality. Ongoing training on compliance, professional conduct, and anti-money laundering practices is also provided. These measures aim to ensure that advisory services remain lawful, transparent, and aligned with ethical and regulatory standards.

Ziliant Tax Limited has not faced any litigation or penalties from government agencies concerning its tax advisory services. The company collaborates with HMRC at both the operational and planning levels to ensure compliance and achieve effective tax outcomes for clients, in line with evolving best practices. Ziliant Tax Limited does not engage in political lobbying.

### **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.