



## **B Lab Statement on BVDV Advocaten & Fiscalisten'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."*

BVDV Advocaten & Fiscalisten 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**

BVDV Advocaten & Fiscalisten is a firm of lawyers and tax advisers located in Utrecht, the Netherlands. BVDV Advocaten & Fiscalisten tax department, which contributes 10% to its annual revenue, provides tax advisory services related to corporate tax, income tax, employee incentive plans, capital transfer tax, and Public Benefit Organisations (PBO). In terms of their fees, BVDV Advocaten & Fiscalisten charges on a time basis, which means that they do not work on a success fee or take a percentage of any tax saved, for example. BVDV Advocaten & Fiscalisten clients include, but are not limited to, SMEs, local companies, and individuals.

### **BVDV Advocaten & Fiscalisten'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, BVDV Advocaten & Fiscalisten 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:

*"BVDV Advocaten & Fiscalisten 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 working for such client.”*

All BVDV Advocaten & Fiscalisten’s professionals providing tax advisory services are affiliated with the [Nederlandse Orde van Advocaten](#) and the [Nederlandse Orde van Belastingadviseurs](#), and they are required to follow the code of conduct provided by these organizations, in addition to BVDV Advocaten & Fiscalisten own Code of Conduct. The firm is committed to the highest standards of ethical conduct and integrity in its business activities in the Netherlands. The firm responds to the [FIOD](#), [Openbaar Ministerie](#), and [Belastingdienst](#). The company has never faced any litigation or penalties by the government agencies for their tax advisory service.

All employees learn about BVDV’s Code of Conduct during their onboarding. In addition to that, the latest legislation is available and discussed internally on a regular basis. [Mandatory education](#) is followed by all of their employees, as required by the Nederlandse Orde van Advocaten.

The company has an ethics committee to discuss new cases with the team every month. As part of their screening policy for clients, BVDV uses a software that continuously screens / monitors their clients for sanctions and violations. Further, they have an ethics commission that convenes and discusses clients of which their attorneys might have doubts regarding ethical standards. The ethics commission also has an exclusionary list, which includes industries such: defense sector, sex industry, narcotics and tobacco.

BVDV Advocaten & Fiscalisten always check on a potential conflict of interest before they accept a new assignment. When hiring new employees the company makes sure there will not represent a conflict of interest. BVDV Advocaten & Fiscalisten does not lobby for reforming/developing tax legislation. The company does not offer tax advisory services for clients in low-tax jurisdictions.