



## **B Lab Statement on Attolini Spaggiari Zuliani & Associati'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."*

Attolini Spaggiari Zuliani & Associati 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**

Attolini Spaggiari Zuliani & Associati (ASZA), located in Italy, is an advisory firm that provides legal, taxation, M&A and business support services. ASZA's tax department, which contributes 15% to its annual revenue, provides expert tax compliance services and tax litigation assistance. The firm provides tax return services, other tax returns, tax consultancy and international taxation, for individuals and, mainly, for legal entities. The firm also provides tax procedural assistance services, in accordance with art. 24 of the Italian Constitution. In terms of our fees, ASZA determines its rates in application of the Decree 10 March 2014, n. 55 Regulation establishing the parameters for the payment of fees for the legal profession and Ministry Decree, Justice 20/07/2012 n° 140, G.U. 22/08/2012 for chartered accountants and accounting experts. Rates can be flat-rate (for the simplest tasks), or based on an hourly rate; they depend on the complexity of the practice and have no relation to the possible tax savings. Their clients include, but are not limited to, individuals, SMEs and large enterprises based in Italy and abroad.

### **Attolini Spaggiari Zuliani & Associati'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, Attolini Spaggiari Zuliani & Associati 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:

*"Attolini Spaggiari Zuliani & Associati 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 limited financial support to CNDCEC – Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili which advocates for the interests of the accounting industry 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.”*

ASZA prohibits any employee from engaging in unlawful activities and in accordance with the certified accountants' and certified lawyers' professional standards and regulations, at both national and international level, has a duty to withdraw from an engagement if they detect that their client is engaged in an unlawful or fraudulent activity. Additionally, according to anti-money laundering regulations enforced in Italy, ASZA has a duty to report to the authorities any unlawful activity by its clients that involves money laundering, financing of terrorism or illegal arms trade, tax dodging and/or other criminal offenses. Their duty to perform a thorough anti-money laundering review is outlined in all client engagement letters.

ASZA, being a partnership of certified accountants and lawyers, must comply with the ethical standards set by CNDCEC ([Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili](#)) and by IESBA ([International Ethics Standards Board for Accountants](#)) and also with the ethical standards set by CNF ([Consiglio Nazionale Forense](#)). All the professionals at ASZA are certified by the Italian national Board of Accountancy (CNDCEC) and/or by the Italian National Board of Lawyers (CNF) and are required to comply with all of the applicable professional standards.

ASZA has a conflict-of-interest policy to check for conflicts of interest and independence related to client relations. Further, ASZA has its own [Professional Code of Conduct](#), included in the employee digital handbook, which applies to all persons working within ASZA, including Partners, employees, independent contractors or any agents engaged by ASZA. The Professional Code of Conduct is intended to promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships; compliance with applicable laws and governmental rules and regulations; prompt internal reporting of violations of the Code; and accountability for adherence to the Code.



ASZA provides fiscal and tax consultancy according to the principles of their code of conduct and according to the [deontological principles](#) approved by CNDCEC. They guide clients to adopt conducts inspired by the principles of loyalty to the state and observance of the law.

The firm has an Ethics and Compliance hotline, as an avenue for ASZA personnel to anonymously report conduct that may be unethical, illegal, in violation of professional standards, or otherwise inconsistent with their Professional Code of Conduct.

ASZA also declares they do not operate in low tax jurisdictions nor provide advice to clients who want to move to low tax jurisdictions. The company claims they do not have a position on tax reform nor lobby in any way for tax reform or developing tax legislation. They do not take any public advocacy position on taxation issues.