



B Lab Statement on VitalCampus B.V. 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.”

VitalCampus B.V. 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

VitalCampus is a small administration and consultancy firm based in Rotterdam, The Netherlands, with ten employees and is able to provide services countrywide. The company's mission is “to conquer the underutilization of administrative labour potential in the Netherlands, with as many, previously unused, administrative talents as possible, giving them sustainable paid employment in the administrative sector.” To pursue this mission, VitalCampus is a development company that develops as much unused talent as possible. We train as many unused labour potentials as possible and guide them to be independently working administrative employees, bookkeepers, and accountants. To make this possible, VitalCampus provides accounting, administrative and tax services, advises in financial management, business operation and tax matters and provides support services in information technology. Our clients include, but are not limited to, social entrepreneurs, nonprofit organizations, small-midsize businesses and individuals. Our tax services, which constitute more than 20% of the company's annual revenue, provide tax-related services, including regulatory services in preparation of tax returns, as well as tax consulting services limited to help decide on which tax laws apply.



VitalCampus B.V. Policies and Practices

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, VitalCampus has a philosophy statement for the tax advice that they provide to their clients and their engagement with governments and tax regulators, which has been shared with all their employees. The philosophy statement reads as follows:

“VitalCampus B.V. is proud of her status as a Certified B Corp. As part of that commitment and in recognition of the role that taxes play in 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 a least a reasonable basis for being sustained by applicable tax authorities. If a client takes a tax position to the contrary, despite our advice, we reserve the right to end our relationship. We maintain compliance with this policy through regular training of our employees and owners, engagement documentation with our clients, and client retention reviews.”

VitalCampus' chief accountant is a member of the Royal Dutch Association of Accountants (NBA), and we, therefore, follow the NBA's professional code when preparing annual accounts and tax returns. Based on the NBA guidelines, VitalCampus has checklists and internal controls for preparation and advice on tax-related activities. This is recorded in an internal customer file. VitalCampus only consults with the Dutch tax authorities with the aim of ensuring that the customer complies with Dutch tax laws. As part of its mission, VitalCampus employees take into account the public interest of taxation and the impact on people and the planet when advising on taxes.