



Responsible tax and
tax transparency within
B Lab's New Standards

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B Lab, a global nonprofit organisation, certifies companies as “B Corps” based on their social and environmental impact. To achieve and maintain this certification, companies must meet rigorous criteria set out in the B Lab Standards. In an era where corporate accountability, particularly around topics such as responsible tax practices, is under the spotlight, B Corp certification signals a company’s genuine commitment to high standards of social and environmental performance.

B Lab has consistently evolved its certification standards to push the boundaries of responsible business. Their latest update places particular emphasis on interoperability with prominent reporting frameworks, most notably the European Sustainability Reporting Standards (ESRS), which serve the Corporate Sustainability Reporting Directive (CSRD). This alignment helps companies avoid duplication by enabling them to report on data that simultaneously meets both B Corp certification and CSRD/ESRS requirements.

Following their most recent public consultation, B Lab recognised that while tax has already long been a component of their assessment, its role as a critical element within broader sustainability strategies has become increasingly prominent. Reflecting this insight, the new Standards provide a more defined and explicit focus on tax by introducing a more dedicated topic: **Government Affairs & Collective Action**, with a dedicated section in the certification framework.¹

When it comes to tax transparency, the Standards require the largest companies, classified as “XX Large”,² to demonstrate they adopt a responsible and transparent approach to taxation (Requirement GACA3). While this requirement applies mandatorily to XX Large corporations, it serves as a valuable guideline for smaller companies wishing to demonstrate their contribution to an inclusive, equitable, and sustainable global economy. As stated in the latest B Lab Standards, the intent is:

“To ensure companies are responsible and transparent about the taxes they pay. Taxes are vital in achieving the U.N. Sustainable Development Goals, and a key way for companies to contribute to their local economies. By committing to a responsible tax policy and publicly reporting their tax payments, companies reinforce their contribution to tackling social and environmental challenges.”

¹ Government Affairs & Collective Action (GACA), requirement GACA3 The company takes a responsible and transparent approach to taxes, Available [here](#)

² 10,000+ FTE or >1.5 billion USD revenue. Available [here](#)

What is expected?

Specifically, XX Large companies are expected to disclose the following:

- **Responsible Tax Policy³:** Develop and publicly disclose on the company's website a tax policy, approved by the highest governance body, that reflects ethical tax practices. This policy should clearly articulate the company's approach to responsible taxes, governance, control, and risk management practices, engagement with stakeholders and management of tax-related concerns.
- **Public Reporting⁴:** Regularly publish detailed country-by-country reports of tax information, providing transparency into their contributions to local economies. This openness is critical in demonstrating accountability and reinforcing the company's role in sustainable development.
- **Alignment with Global Goals⁵:** Acknowledge that tax payments play a vital role in advancing the United Nations Sustainable Development Goals. By committing to a responsible tax policy and transparent public reporting, companies actively contribute to addressing broader social and environmental challenges.

How do the Standards align with other frameworks?

B Lab's focus on tax transparency aligns and refers to the internationally recognised Global Reporting Initiative (GRI) 207 standard⁶: 207-1 (Approach to Tax), 207-2 (Tax Governance, Control, and Risk Management), 207-3 (Stakeholder engagement and management of concerns related to tax)⁷ and 207-4 (Country-by-country reporting).^{8,9} By adhering to these disclosures, companies not only reinforce their commitment to ethical tax behaviour but also support compliance with broader regulatory requirements, such as the CSRD and the EU Taxonomy Regulation, the latter specifically seeing tax as a minimum safeguard.

In addition, B Lab references the B Team Responsible Tax Principles as guidance for companies crafting their tax policies.¹⁰ The Standards also note interoperability and conceptual alignment with the 2024 Nature Benchmark Methodology from the World Benchmarking Alliance, specifically CSI16 Responsible Tax Fundamentals (a, b). For practitioners seeking further insights on tax integration in CSRD reports, our article 'Tax in 2024 CSRD Reporting'¹¹ offers additional valuable information.

In summary, B Lab's updated Standards signify an important progression towards embedding responsible and transparent tax practices within sustainable business frameworks. They recognise that companies' fiscal contributions to local economies and communities are increasingly scrutinised by stakeholders, who demand ethical tax conduct and clear, accessible disclosures. By adhering to these enhanced Standards, companies can seize the opportunity to demonstrate leadership and accountability in their tax practices, reinforcing their broader commitment to responsible business operations.

³ GACA3 The company takes a responsible and transparent approach to taxes, GACA3.1 The company has a public policy on responsible taxes, compliance criteria 3.1.1, 3.1.2, and 3.14, p. 75 and 76. Available [here](#)

⁴ GACA3 The company takes a responsible and transparent approach to taxes, GACA3.2 The company publicly shares its country-by-country reporting each fiscal year, compliance criteria 3.2.1, 3.2.2 and 3.2.3. Available [here](#)

⁵ GACA3 The company takes a responsible and transparent approach to taxes, GACA3.1 The company has a public policy on responsible taxes, intent, p. 76 and GACA3 The company takes a responsible and transparent approach to taxes, GACA3.2 The company publicly shares its country-by-country reporting each fiscal year, intent, p. 80. Available [here](#)

⁶ B Lab Standards, Body of Knowledge (BoK) - B Lab Standards V2.1 ©B Lab Company August 12, 2025, p. 1238-43

⁷ GACA3 The company takes a responsible and transparent approach to taxes, GACA3.1 The company has a public policy on responsible taxes, interoperability, p. 78. Available [here](#)

⁸ GACA3 The company takes a responsible and transparent approach to taxes, GACA3.2 The company publicly shares its country-by-country reporting each fiscal year, interoperability, p. 81. Available [here](#)

⁹ B Lab does not explicitly reference the EU public country-by-country reporting (CbCr) Directive, however, the CbCr requirements outlined in the GRI 207 standard are broadly aligned with the EU Directive, as both are to a large extent, based on the OECD's country-by-country reporting framework.

¹⁰ B Team Responsible Tax Principles. Available [here](#)

¹¹ D. Reubzaet, B. Auld & E.A.J. Vermunt (2025). Tax in 2024 CSRD reporting. Available [here](#)



How we can help?

- Develop responsible tax policies aligned with B Lab and GRI 207 standards
- Streamline integrated tax sustainability reporting, including CSRD & EU TR compliance
- Enhance stakeholder transparency to build trust and accountability

For tailored support and to discuss how we can assist your organisation, please contact:

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