

## **OHP Tax Principles**

In order to inform our clients about the principles we apply when advising on tax matters, we lay down the Tax Principles applied by OHP in this document.

### **Adopting a position**

1. OHP bases its tax advice on a realistic assessment of all relevant and known facts and on defensible interpretations of the applicable Dutch and international tax legislation and regulations of the Netherlands.
2. OHP bases its tax advice on relevant sources of tax legislation. Interpretation also takes account of the legislator's intentions and the extent to which positions can reasonably be defended.
3. OHP's advice is limited to tax positions which are at least defensible (pleitbaar).

### **Transparency and disclosure**

4. OHP complies with all statutory duties of disclosure and reporting rules, and our clients are also expected to do the same.
5. OHP does not perform services where our advice entails that information is knowingly withheld from the relevant tax authorities.
6. If OHP enters into advance consultations with tax authorities, we must correctly and fully disclose all facts relevant to the request and known to us.

### **Real economic objective**

7. OHP seeks to establish the objective of the transactions to which our tax advice relates. If a real economic purpose is not sufficiently plausible and achieving a tax benefit is the primary purpose, OHP will discuss the aspects referred to in Principle 9 below with our clients.
8. OHP will not recommend tax planning routes or structures that conflict with the aim and purpose of the tax law and are highly artificial or contrived.

### **Societal aspects**

9. OHP's services comply with legislation and regulations and technical standards. Where relevant, our advice will also take into account economic, business and reputational risks, as well as the interests of our client's internal and external stakeholders.
10. OHP advises on all defensible positions and, where appropriate, we will outline different options to our clients. We will outline any objections we have to one or more options included in our advice.