

Guidelines Peer Consultation

as referred to in article 16 (3) of the Code of Professional Conduct (the Code of Conduct) of the Dutch Association of Tax Advisers (NOB).

In the interest of professional practice at a high quality level, NOB members are required to participate in a form of structured peer consultation regarding the application of the rules of professional conduct in their daily professional practice (Article 16 (3) Code of Conduct). The aim is to reflect on the application of the rules of professional conduct in their daily practice and one's own professional actions, to increase awareness of occurring dilemmas and of one's own integrity, and to learn from the knowledge and experiences of colleagues.

1. Peer consultation is obligatory for all members of the NOB except for extraordinary members.
2. During the year, a member regularly participates in peer consultations. Peer consultation can be combined with technical training.
3. In the annual self-assessment NOB members are asked to declare that the obligation for structured peer consultation is met. Randomly, members or the firms where the member works are asked to explain in which way the peer consultation is implemented.
4. When discussing client cases a member should ensure that the duty of confidentiality is maintained with respect to those not involved in providing services to the affected clients.
5. A member who is not working with other NOB members shall seek collaboration with one or more other NOB members or others working at an equivalent level in the tax advisory practice for putting peer consultation into practice.
6. Peer consultations that take place outside one's own organization may be arranged in accordance with the following directions:
 - a. A member shall regularly attend a meeting in which time is dedicated for peer consultation on the application of the rules of professional conduct.
 - b. A chair shall be designated prior to the meeting.
 - c. Each member participating in the meeting shall contribute a number of questions or situations relating to the application of the rules of professional conduct.



- d. In case of insufficient contributions, a joint reflection on disciplinary rulings as published on the NOB website or dilemmas from the DilemmApp may be considered.
- e. The chair will confirm everyone's attendance, in a proof of participation with a brief description of what was discussed.

The NOB supports tax advisors who do not work in a firm or corporate tax specialists who work in a company where no other NOB members work and who are not yet involved in a peer consultation structure by bringing them into contact with each other. In this way, members are enabled to set up their own structured peer consultations.

Where appropriate, it is also possible to call on a NOB-appointed member counsel who are available for peer consultation. More information on this can be found on the NOB website.