

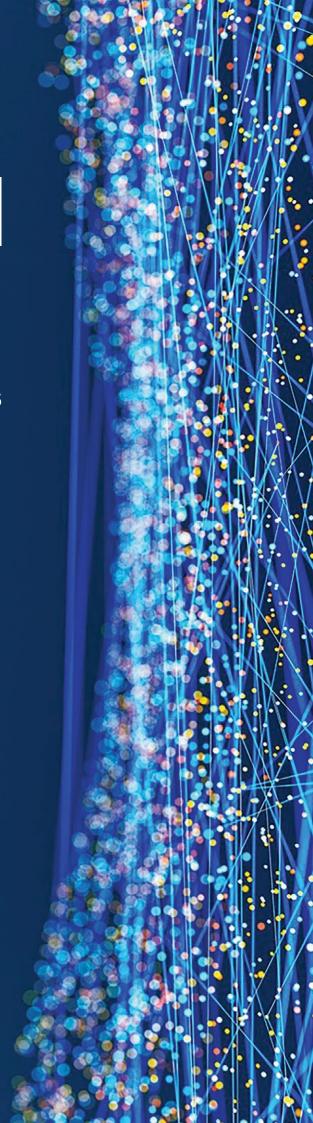
Tax and financial outsourcing

Focus on the core business

We will take care of books and taxes

Tax and Legal

kpmg.ru



Complex solutions for business



We bring together expertise and technology to design, implement, and deliver solutions that are tailored for you. Tax and financial outsourcing helps you optimise your operational expenses on back office functions, minimise multiple potential risks, and gain access to advanced technologies in the tax and financial spheres.



KPMG's approach to building solutions



As we continue to transform and improve your business model by integrating the latest technology, your compliance costs should decrease. We are confident we can drive productivity savings over the lifetime of the contract, and share these savings with you.





Statutory accounting

- · Bookkeeping and preparation of statutory accounting registers in line with Russian Accounting Standards
- Preparing financial statements and statistical reporting, including conversion of reporting forms to statutory .xml format
- Calculation of deferred taxes in line with RAS (18/02)
- Preparation of supporting documentation in line with Russian legislation



Function of chief accountant

We perform the function of a chief accountant in the sense provided by Federal Law 402-FZ, "On Accounting", of 6 December 2011.



Bookkeeping and reporting



Tax reporting and compliance

- Preparation of tax returns and calculations, including conversion of reporting forms to statutory .xml format
- Calculation of the tax base and tax payments
- Tax accounting and maintenance of tax registers on the basis of the accounting books or in parallel as separate
- Advice on tax obligations, including payments, fines and penalties
- Assistance with communications with the tax authorities



Set up of accounting and reporting

- Organising of accounting and reporting processes
- Automation of system to system data flow
- Mapping of local to corporate charts of accounts

Diagnostics of tax calculations





Tax calculation

- Transfer of the tax calculation function to KPMG
- Calculation of taxes and preparation of tax return based on tax registers of the company



Tax risks and opportunities

Review of tax returns and registers, primary documents on a sample basis and preparation of highlights memo on



Express review

Analysis of tax returns prepared by the company based on developed by KPMG set of automatic and manual verification procedures



Health check

Recalculation of taxes and recompilation of tax returns in parallel with your in-house team to ensure the company is in line with local regulations



e-service VAT compliance

Assistance for e-service providers in Russia, including preparation of VAT returns and making tax payments to the Russian tax authorities



Group reporting

Data conversion

- Conversion of the Russian accounting data to IFRS/US GAAP
- Accounting and reporting that complies with IFRS/US GAAP in parallel with Russian Accounting Standards



Tax provision

- Tax expenses review/calcualtion for purposes of IFRS/US GAAP
- Deferred tax reviews/calculations for the purposes of IFRS/US GAAP



Data reconciliation

- Reconciliation between the Russian accounting data and IFRS/US GAAP accounts
- Intercompany reconciliation
- Reconciliation taxes and contribution with the tax authorities



Other services

Support with audits

- Assistance in communicating with the tax authorities and auditors, including collection of the requested documents
- Reconciling taxes and contributions to the state budget

Ad-hoc

- Developing statutory and tax accounting policies, internal regulations and document flow processes
- Other accounting and tax consulting services

Restoration of books

- Restoring accounting and tax registers
- Preparation of amended tax returns and adjusted



Tax and financial outsourcing - presence in Russia





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