



Accounting. Tax. Finance. Legal. IT.



TAX ADVISORY & AUDIT

Supporting our clients to concentrate
on their core competences

ABOUT BELLERAGE

TOP-3 Ranking

We began our business operations in Russia in 1999 and as of now are in [TOP-3](#) accounting outsourcing providers ranking.

Leader in Price-Quality Ratio

We strive to build long-term partnerships: the customer satisfaction is 94%. Leadership in the field of digitalization allows us quickly respond to customer requests and closely monitor business processes while maintaining competitive prices.

XLNC

Bellerage, as part of the global network [XLNC](#), is ready to offer its clients a wide range of outsourcing, consulting and auditing solutions. Our team – over 200 partners and 3500 specialists throughout the world – is focused on delivering professional service that meets the highest quality standards.

Our Consultants

Our project team is chosen according to specifics and unique needs of each and every client. Our consultants have international diplomas (ACCA, CPA, CFA, MBA, 1C, Microsoft) and perform their services in accordance with international business standards. All our consultants are English-speaking, we also communicate with our clients in French and German.

Bellerage is a member of corporate associations:



[2-minute video about us](#)

OUR APPROACH

Practicality and Efficiency

The basic principles of Bellerage's tax consultancy are practicality and focus on finding the simplest and most efficient way to solve the client's issue. Analyzing various options, we help the client to make the right choice. We are not only advising but also assisting you in its implementation.

We strive to build a long-term partnership and create added value for our clients. The task of the project team is to be proactive in analyzing the company's activities and developing recommendations.

Focus on business

Using practical experience and understanding the real needs of businesses, we carry out not only mandatory audit procedures, but also study aspects sensitive to a particular industry or company, providing truly useful advice and recommendations.

When developing a methodology and selecting approaches to reporting according to international standards, we primarily focus on the interests of the client and the goals for which the reporting package is being prepared, while strictly observing the applicable rules and standards.

SERVICES: TAX CONSULTING

No.	Services	Examples
1	Tax Planning	Development of operational business models
		Transactions structuring
		Review contracts and related documents
		Analysis of applicable tax models' effectiveness
		Development and set up of tax accounting
		Tax risk management and development of tax policies
2	Tax Audits and Disputes	Support during tax audits (desk and field)
		Assistance in preparing responses to the tax authorities' requests and claims
		Examination the validity of the tax authorities' decisions
		Assistance with appealing tax authority acts and decisions
		Support during court disputes
3	Tax Consulting	Consult on tax, currency and accounting legislation
		Consult on cross-border tax issues, analyze applicability of double tax treaties
		Consult on tax withholdings
		Consult on VAT for digital services
		Consult on personal income tax, tax deductions and exemptions
		For foreign-controlled companies: analyze business structure effectiveness and potential tax consequences
4	Preparation, Submission and Audit of Reporting	Notification on controlled transactions / Transfer pricing documentation
		Notification on foreign-controlled companies
		Notification on participation in multinational company groups
		Personal income tax return (3-NDFL)
		Cash flow reports for foreign bank accounts
		VAT reporting for foreign digital services suppliers

SERVICES: AUDIT & DUE-DILIGENCE

No.	Services	Examples
1	Mandatory and Voluntary Financial Statement Audit in Accordance with Russian Auditing Standards (RAS)	Audit in accordance with International Standards on Auditing (ISA) and RAS
		Analysis of tax, financial, legal and administrative risks
		Maintain communication about complicated issues during the audit
		Advise on risk mitigation and on streamlining accounting processes
2	Financial Statement Audit in Accordance with IFRS, US GAAP and Other Corporate Standards	Audit company or consolidated group financial statements in compliance with ISA
		Audit financial statements prepared in accordance with corporate standards
		Acting as component auditor in accordance with group auditor instructions and applicable ISA
		Analysis of transformation procedures and making recommendations
3	Financial and Tax Due Diligence	Consulting the client's representatives, headquarter and group auditors
		Comprehensive analysis of accounting records and reporting for potential risks arising from mergers and acquisitions
		Review accounting quality and accountants' qualification
		Evaluation of internal control systems and identification of potential risks
4	Analysis of Business Segments	Identification, analysis and estimation of tax, financial and administrative risks
		Conduct a brief audit to overview the current state of the accounting
		Checking tax returns and other reporting (one-time or regularly)
		Study the financial and tax implications of a business deal
		Analysis of (tax) accounting policies and advise on their optimization
		Review the applied accounting methodology for compliance with your business' size and type
		Performance of special audit procedures and issue an official accounting opinion in compliance with ISA
		Verify that financial statements prepared by a foreign shareholder company allow a listing into the Registry of Small and Medium Enterprises

SERVICES: TRANSFORMATION (IFRS)

No.	Services	Examples
1	Reporting Transformation and Consolidation	Development of financial statement methodology in accordance with applicable standards and guidelines
		Preparation of detailed work sheets and reports on discrepancies between corporate reporting and local accounting
		Preparation of disclosures and clarifications in accordance with applicable standards
		Communication with the recipients of the financial reporting (financial department of the group, auditors, shareholders etc.)
2	Development of Management Accounting	Study the business / management needs, analyze accounting processes
		Development of management reporting formats (ad-hoc, regular)
		Development of management accounting methodology based on regular and operational accounting
		Development of recommendations on partial or full automation of management accounting to increase the efficiency and reliability of data
3	Development of Combined Accounting	Analysis of your accounting requirements in accordance with two or more accounting standards simultaneously
		Review of the accounting and applied automation solutions
		Review of the accounting policies and applicable standards for each type of accounting
		Development of a mapping of the charts of accounts used in each type of accounting
		Development of methodologies for combined accounting and advise on automated solutions
4	Convergence of RAS and Corporate Standards	Training your employees and support them in implementing combined accounting
		Review of the applied methodology and accounting policy to identify options for converging RAS and corporate standards
		Analyze corporate standards applicability to RAS financial statements (estimate potential discrepancies and risks)
		Advise on applying corporate standards and adapting them to Russian accounting policy

OTHER SERVICES

Business Launch

- Market analysis and search of potential partners
- Due Diligence of Acquisitions and Assets
- Company Registration and Opening Bank Accounts
- Management Company Services
- Support of logistics processes
- Insurance services for legal entities

Accounting & Reporting

- Accounting
- Tax Accounting
- Management Accounting
- Payroll Accounting

CFO Services

- Cash Flow Management
- Performance Analysis and Budgeting
- Assistance with collecting accounts receivable
- Arrangement of Bank Operations

HR

- Recruitment
- Visa Support
- Payroll
- HR Administration, Development of Internal Policies

Legal Services

- Drafting and verification of contracts
- Counterparty Due Diligence
- Court Proceedings
- Labor Law and Protection of Personal Data
- Debt Recovery

IT Services

- Data Exchange between 1C and other ERPs
- Automation of Business Processes
- Implementation of Electronic Document Interchange (EDI)
- 1C Support, Server Rental & Licensing
- Automation of Management Reporting



[Learn more about our services at bellerage.com](https://bellerage.com)

COMPANY MANAGEMENT



Alexander Bykov

Managing Partner at Bellerage since 1999

A.Bykov@bellerage.com



Marina Golubentseva

Partner, Tax Advisory & Audit

M.Golubentseva@bellerage.com



Anke Pötzsch

Partner, over 25 years of experience in working with German business

A.Poetzsch@bellerage.com



Jonathan Tubb

Partner, 14 years' experience as the CFO and Senior Partner in E&Y, Deloitte

J.Tubb@bellerage.com



Chet Bowling

Partner, over 20 years of experience in consulting, founder of Alinga Consulting

C.Bowling@bellerage.com



Alexander Katzendorn

Partner, Legal Practice

A.Katzendorn@bellerage.com



Mikhail Makeshin

Partner, Attorney at Law

M.Makeshin@bellerage.com

CLIENTS



CONTACTS



Marina Golubentseva
Partner, Tax Advisory & Audit

+7 910 002 16 04
m.golubentseva@bellerage.com
RU | EN



Anna Siletskaya
Director, Audit

+7 916 830 47 29
a.siletskaya@bellerage.com
RU | EN



Timur Nurmukhametdinov
Manager, Tax Advisory

+7 916 032 81 68
t.nurmukhametdinov@bellerage.com
RU | EN



Konstantin Shalimov
Senior Consultant, IFRS

+7 962 984 88 19
k.shalimov@bellerage.com
RU | EN

Bellerage

115054, Russia, Moscow
Shchipok street 11, building 1
+7 495 755 55 68
russia@bellerage.com
www.bellerage.com



linkedin.com/company/belleragexInc



t.me/belleragexInc



vk.com/BelleragexInc



www.xlnc.org



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