



CONTADORES - CONSULTORES



# BUSINESS ADVISORS

Passion build businesses, fear does not

# Fiscal Consultancy

Our team of specialists has the experience to provide an integral assessment in fiscal and corporate matters, in order to identify opportunities for improvement in the different areas of business management, allowing us to provide reliable solutions and with actual added value.

We understand that the global business environment requires the support and guidance of specialized advisors that, adding to the company's efforts, contribute to healthy operations.

In order to help our clients to reach their accounting, fiscal, financial, and corporate objectives, we have developed the following areas of specialization:

## Consultancy and Fiscal Counselling

- Fiscal counselling aimed to minimize the companies' tax burden
- Counselling to understand and comply with fiscal obligations
- Study of available and applicable fiscal incentives in order to maximize their benefits
- Analyze, develop, and implement fiscal strategies
- Advising on Fiscal Reforms
- Treatment and monitoring of promotions on consultation or confirmation of criteria before Fiscal Authorities



## **Fiscal Accounting Compliance**

- Control and monitoring of fiscal obligations services
- Preparation and presentation of a company's tax declarations
- Preparation and presentation of withheld tax declarations
- Preparation and control of tax refund requests
- Promotion on reduction of provisional payments

## **Business Diagnosis Due diligence**

- Of tax obligations
- Of corporate legal obligations
- Of labor obligations
- Of local obligations
- Determination of legal, fiscal and corporate contingencies

## **Corporate Restructuring**

- Analysis, development and implementation of mergers, spin-offs, liquidation and acquisition of companies
- Opinion on disposal of shares



## **International Taxes**

- International Operations
- International Trade

## **Business topics (Labor, Legal and Regulatory)**

- Analysis and evaluation of the effects of the Labor Reform
- Analysis and evaluation of the effects of the Federal Law on the Prevention and Identification of Operations with Resources of Illicit Origin
- Compliance in Foreign Investment Matters
- Preparation of accounting reports

## **Business management (Government formalities)**

- Attention to supervisory visits
- Procedures before the different government agencies



# Comprehensive Fiscal Counselling

## Interpretation of fiscal schemes

An analysis and diagnosis of the accounting – fiscal – financial situation of the company is performed, with the objective of identifying breaches and areas of opportunity, ensuring strict compliance with its fiscal obligations.

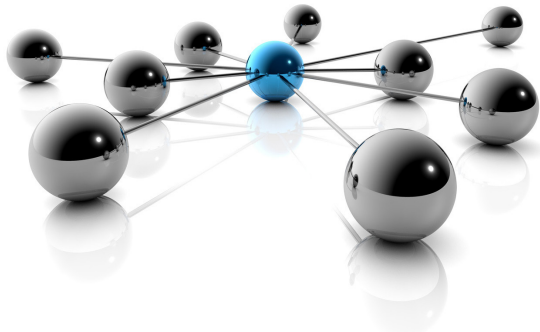
## Revision and Update of Fiscal Policies

The dynamic character of current tax laws and regulations requires companies to undertake an in-depth revision.

## Preventive and compliance tax advice

Through assessments and implementation of preventive and corrective actions we:

- Reduce risks
- Act efficiently in the face of fiscal changes
- Adapt quickly to new obligations
- Detect probable impacts and reduce their effect



# Business Accounting

In BRAN we are certain that the effective use of external resources to perform activities that are normally undertaken internally, is an effective strategy not only to reduce costs, but also to maximize the return of investment by focusing the company's efforts in its core business.

Our accounting services allows our clients to take efficient and timely decisions, given we possess the technological resources and highly professional staff.

We offer the following services:

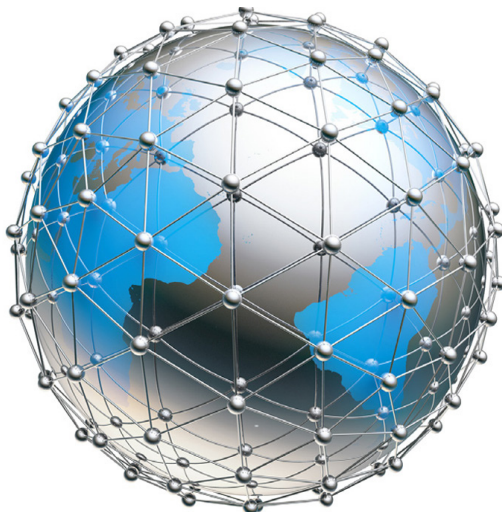
El carácter dinámico que las autoridades han dado a las normas y leyes de carácter fiscal, origina la necesidad de las empresas de una revisión constante y la actualización de este rubro.

## Preventing and compliance fiscal advice

- Analysis and preparation of accounts catalogues
- Coding and accounting of operations
- Account deputation
- Bank reconciliations
- Pro forma Financial Statements



- Special Financial Statements
- Monthly Provisional Payments (Income tax and VAT)
- Accounting and fiscal regularization
- Multiple Yearly Declarations
- Informative Yearly Declarations
- Respond to information requirements made by the finance authorities
- Realization of any procedure before any government department or ministry on issues related to the company activities such as:
  - Registration in the Federal Taxpayer Registry (RFC)
  - Procurement of the Advanced Electronic Signature (FIEL)
  - Procurement of the Confidential Electronic Identification Key (CIEC)
- Support in complying with fiscal obligations through electronic means (internet)
- Electronic invoicing
- Support in administrative activities

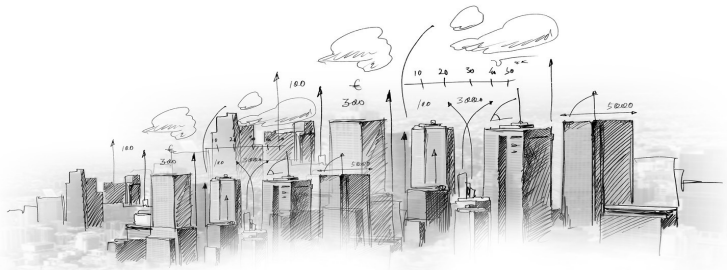


# Transfer Pricing

Our continuing update and research in the area of Transfer Pricing allows us to offer our clients the opportunity to search and generate information to undertake Transfer Pricing studies in a secure and reliable manner. BRAN prides itself in working with databases that are recognized and used by several financial authorities.

To guarantee the compliance of fiscal obligations regarding transfer pricing we offer the following services:

- Preparation, revision, updating and counselling in the undertaking of a Transfer Pricing study
  1. Functional analysis
  2. Economic analysis
  3. Executive summary
- Documentary support of the Transfer Pricing study
- Updating a previous study in order to comply with previous and subsequent fiscal periods
- Support and completion of the annexes to the SIPRED's Transfer Pricing questionnaire
- Counselling in the implementation of controls in operations related to Transfer Pricing and operations between Related Parties
- Counseling to request the Agreement of Anticipatory Pricing (APA)
- Respond to Audits from fiscal authorities in relation to Transfer Pricing

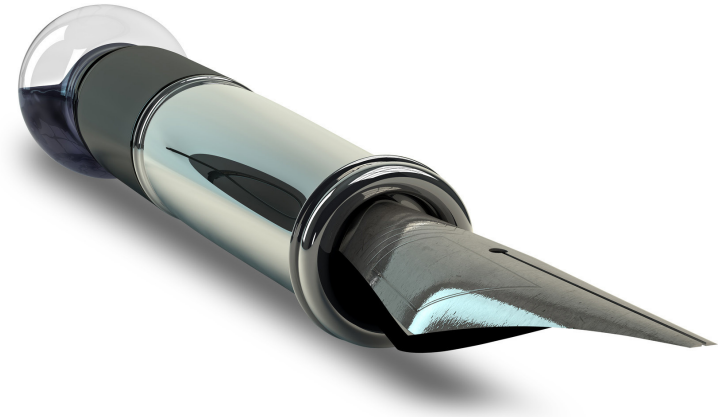




## Legal

Legal services trigger all kind of activities in the business world, and that is why they have been integrated to our service portfolio, particularly:

- Constitution of Commercial Societies
- Constitution of Civil Organizations and Associations
- Preparation and revision of all kind of contracts
- Regularization of Comparative Books
- Preparation of Comparative Audits
- Support in all processes before the Public Registry



## Administrative and Control Support

Como valor agregado a nuestros servicios y conocedores de las nuevas formas de trabajo que la tecnología permite realizar al día de hoy, es que hemos identificado que la tendencia mundial de muchas empresas es permitir que sus empleados trabajen desde la comodidad de sus casas, por ende surge la necesidad de los siguientes servicios:

Aware of the new possibilities created by technology and the current trend in business towards telecommuting, we offer different services that allows business to take advantage of these opportunities while adding value to their operations, for example:

- Fiscal domiciliation
- Data storage
  - 'Dead' archive
  - Electronic archiving
- Bank Control
- Payment to Suppliers
- Payroll Payment
- Courier





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