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# COMMERCIAL OFFER

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## ACCOUNTING SERVICES



## DEAR CLIENT,

Thank you for your interest in Eltoma Corporate Services, a company with over 13 years of experience in the corporate services industry and real offices in Singapore, Cyprus and the UK.

Eltoma Corporate Services specialises in company incorporation and maintenance in more than 20 jurisdictions. We also offer accounting, bookkeeping and bank account opening services.

You are always encouraged to visit our website for a comprehensive list of our services: <https://www.eltoma-global.com/>

Thank you for choosing Eltoma Corporate Services, the service provider you may trust.

Eltoma Corporate Services takes into account individual requirements, requests and applies a personalised approach in its work.



**Dmitry Kucheryuk, CEO**

LLB, FCCA, FAIA, ICPAC, Singapore ATP (Income Tax), TEP

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Worked for Pepsi, Gillette, Coopers & Lybrand, Shell

# ACCOUNTING SERVICES | FEES

Our accounting fees are calculated based on the volume of transactions as indicated below:

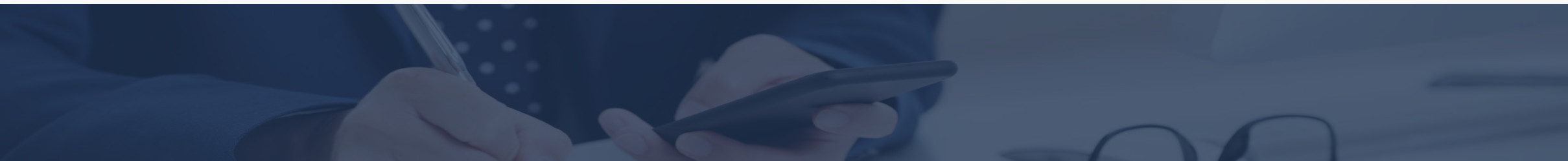
Company Type	Number of Transactions	Amount - EUR	Amount - SGD	Amount - USD
<b>Standard fee – Dormant Company</b>	-	€350	S\$600	\$480
<b>Active company</b>	<b>Up to 10</b>	<b>Up to €450</b>	<b>Up to S\$780</b>	<b>Up to \$620</b>
<b>Active company</b>	<b>Up to 30</b>	<b>Up to €600</b>	<b>Up to S\$1,000</b>	<b>Up to \$800</b>
<b>Active company</b>	<b>Up to 50</b>	<b>Up to €700</b>	<b>Up to S\$1,200</b>	<b>Up to \$950</b>
<b>Active company</b>	<b>Up to 100</b>	<b>Up to €1,000</b>	<b>Up to S\$1,720</b>	<b>Up to \$1,350</b>
<b>Active company</b>	<b>Up to 200</b>	<b>Up to €1,400</b>	<b>Up to S\$2,400</b>	<b>Up to \$1,875</b>
<b>Active company</b>	<b>Above 200</b>	<b>For companies with over 200 transactions fees will depend upon actual volume and complexity of transactions.</b>		

## NOTES:

- The number of transactions is calculated by taking into account the following:
  1. The number of sales invoices.
  2. The number of purchase invoices.
  3. The number of bank transactions (payments, receipts, charges and interest).

## For example:

A company's financial year from 01.01.2021 until 31.12.2021 had 6 sale invoices and 6 purchase invoices that were paid through bank transfers (and therefore 3 bank deposits and 3 bank payments), 4 quarterly bank interest statements, 4 quarterly bank charges and 7 other transactions (1 audit invoice, 1 bookkeeping invoice, 1 Director fee invoice, 1 Secretarial fee invoice, 1 utility bill payment, 1 tax payment and 1 Company House Levy payment) to be paid in cash.

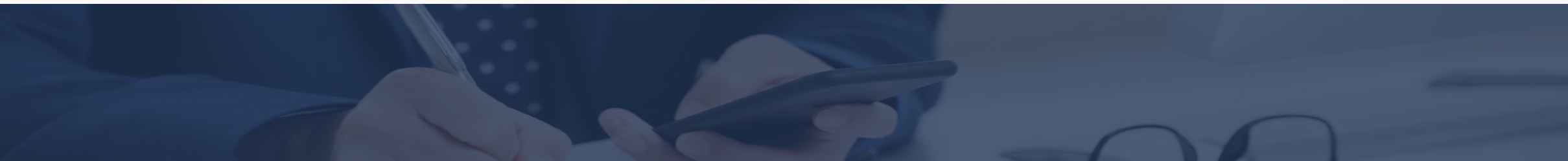


The total number of transactions would be calculated as follows:

Transaction type	Total
Sale transactions	6
Purchase transactions	6
Bank transactions (6 + 6 + 4 + 4)	20
Other transactions	7
<b>Total</b>	<b>39</b>

Therefore, the bookkeeping for this company from 01.01.2021 until 31.12.2021 the total of transactions is **39 (Up to 50 transactions)** and an approximate quotation would be produced as follows:

Transactions	Price - EUR
Standard fee	€350
39 transactions $(700 - 350) * 39/50 =$	€273
<b>Total</b>	<b>€623</b>



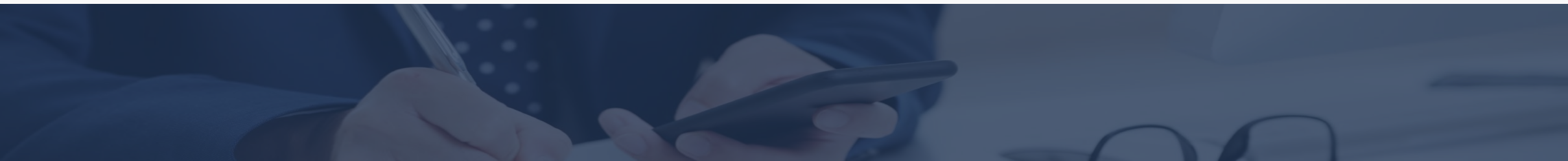
The above fees are given for indicative purposes only and cannot be considered to be final. Final quotations will be given upon presentation of the appropriate documentation. These will be based on the volume and complexity of relevant cases and transactions.

Each drafted agreement/contract, investment or loan is charged as per the fixed amounts below:

Contracts/Agreements	Price - EUR	Price - SGD	Price - USD
1	€50	S\$80	\$60

Dormant companies are considered to be dormant by producing only invoices from share capital and professional services (such as audit fees, bookkeeping fees, secretary fees etc.). If a company has an active bank account, it is not considered to be dormant.

For companies with over 200 transactions fees will depend upon the volume and complexity of transactions.



# BENEFITS FOR OUR CLIENTS

**By undertaking our accounting services, clients receive the following benefits:**

- ✓ A guaranteed discount for accounting services for the first year is provided to all new clients.
- ✓ The cost is reduced if the same type of transactions is identified during the entire scope of work analysis.
- ✓ The cost of accounting reports preparation is reduced in case of VAT / GST / VIES / MOSS reports preparation.
- ✓ The cost of audit support has been already included in the cost of accounting reports preparation.

**\* You may get the initial fees for accounting services by following the link:**

**<https://www.eltoma-global.com/get-a-quotes/accounting-fees>**



# ACRA ANNUAL FILING AND TAXATION SERVICES

**The cost of GST registration of a company to the IRAS is SG \$850**

<b>Preparation and Submission of GST Reports (quarterly)</b>	<b>Preparation and Submission of GST Reports (quarterly)</b>
<b>Small company (up to 20 invoices per quarter)</b>	<b>350</b>
<b>Medium (up to 50 invoices per quarter)</b>	<b>500</b>
<b>High level of operations (more than 50 invoices per quarter)</b>	<b>Based on volume</b>



# ACRA ANNUAL FILING AND TAXATION SERVICES (CONTINUATION)

Annual Filings, other IRAS Services	Fees (SG\$) exclude GST
GST registration of a company to the IRAS	850
Preparation and Submission of GST Reports (quarterly):	
Small company (up to 20 invoices per quarter)	350 per quarter
Medium (up to 50 invoices per quarter)	500 per quarter
High level of operations (more than 50 invoices per quarter)	Based on volume

# ACRA ANNUAL FILING AND TAXATION SERVICES (CONTINUATION)

Annual Filings, other IRAS Services	Fees (SG\$) exclude GST
Preparation and Submission of ECI Forms	365
Preparation of Unaudited Financial Statements: — Active company — Dormant company	900 – 2,500 800
Preparation of Consolidation Financial Statements:	2,000 – 5,000
Parent company and one subsidiary	2,000
Parent company and up to 3 subsidiary	3,500
Parent company and more than 3 subsidiary, but up to 5	5,000

# ACRA ANNUAL FILING AND TAXATION SERVICES (CONTINUATION)

<b>Annual Filings, other IRAS Services</b>	<b>Fees (SG\$) exclude GST</b>
<b>Review prepared bookkeeping and UFS</b>	<b>1,000 – 2,000</b>
<b>Conversion of Financial Statements to XBRL Format:</b>	<b>600-1,600</b>
<b>Dormant</b>	<b>600</b>
<b>Active</b>	<b>700-1,500</b>
<b>Consolidated</b>	<b>1,600</b>
<b>Conversion of Consolidated Financial Statements to XBRL Format:</b>	<b>2,500-3,000</b>

# ACRA ANNUAL FILING AND TAXATION SERVICES (CONTINUATION)

Annual Filings, other IRAS Services	Fees (SG\$) exclude GST
Tax Computation of C Form (corporate tax form):	Dormant company tax return – 500 Form CS (average) – 1,000 Form C (active) – 1,500
Submission of Annual Return to ACRA: — Active company — Dormant company	550 450
Filing of Form 45 (for withholding taxes)	500
Appointment/Amendment of Auditors	250
Application of Extension to ACRA for AGM Submission	200 for penalty, 100 for the services provided per 2 months
Application of Extension to ACRA for AR Submission	200 for penalty, 100 for the services provided per 2 months
Handling of penalties	Based on the scope of work

# Contact us

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\*The final fees may differ from the indicated in the presentation