

Republic of the Marshall Islands

**ECONOMIC SUBSTANCE REPORTING  
PORTAL USER GUIDE**

*The following Republic of the Marshall Islands (RMI) Economic Substance Regulations (ESR) Reporting Portal User Guide is intended as a guide only and does not address every possible reporting scenario.*

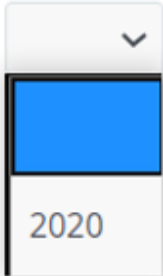
## General User Tips

- Do not use the browser back button, use only the back button provided in the portal. Use of the browser back button will exit the portal.
- Responses **cannot** be saved. Please be prepared to complete the ESR Report once started.
- All responses must be in English.
- Once submitted, you will receive a confirmation number along with an electronic ESR Report Confirmation document. Within 72 hours of submission, a Certificate of Economic Substance Reporting Compliance will be sent to the email address of the user submitting the ESR Report.

## Reporting for Foreign Maritime Entities (FMEs)

**Step 1:** Enter Entity Number and Unique Personal Identification Number (PIN).

**Step 2:** Indicate the financial period for which the ESR Report is being filed.

This ESR Report is being made for the financial period of the entity ending in 

**Step 3:** Answer whether the FME is “centrally managed and controlled” from within the RMI.

Is the business of the Foreign Maritime Entity (FME) centrally managed and controlled from within the Marshall Islands?  Yes  No

“Central management and control” is generally defined as the physical location where the highest level of decision making for the entity is usually undertaken (such as where the board of directors meetings are held for a corporation).

**Note:** *At this time, the Registrar of Corporations is unaware of any FME that is centrally managed and controlled from the RMI.*

**Step 4:** If “no” is selected for the Step 3 question, the ESR Report is complete and the individual preparing the ESR Report must certify that they are authorized to act on behalf of the entity and must provide the following information:

\* First Name

\* Middle Name  N/A

\* Last Name

\* Gender

\* Title

\* Nationality

\* Email Address

\* Re-enter Email Address

(An email confirmation and the ESR Certificate will be sent to this email address)

\* Country

\* City

\* State  N/A

\* Postal Code  N/A

\* Phone

\* Number

### Reporting for Non-resident Domestic Entities (NRDEs)

**Step 1:** Enter Entity Number and Unique PIN.

**Step 2:** Indicate the financial period for which the ESR Report is being filed.

This ESR Report is being made for the financial period of the entity ending in

**Step 3:** All entities will answer whether the entity had any business activity for the financial period. “Any business activity” means any activity at all, regardless of whether income is generated, including, holding shares, holding assets, conducting transactions, etc. If “no,” then the ESR Report is complete and proceed to Step 8.

Did the entity have any business activity during the entity's previous financial period?  Yes  No

**Step 4:** If “yes” is selected in Step 3, the entity must answer whether it is tax resident or subject to a tax regime in another jurisdiction:

Is the entity tax resident or subject to a tax regime (such as a tonnage tax regime) in a country outside of the Marshall Islands?  Yes  No

**Step 5A:** If “yes,” one of the following will need to be selected, and the ESR Report is complete (if tax identification number (TIN) is selected, the number must be provided):

\* Country of tax residency or where the entity is subject to a tax regime

\* Please mark all objective evidence the entity can provide to substantiate the above:

- tax identification number (or equivalent) \* Enter TIN
- tax certificate
- evidence of assessment or payment of tax liability
- other proof the entity is subject to a tax regime outside of the RMI (such as an affidavit from a 'C' level officer or a tax advisor)

**Step 5B:** If “no,” the entity will proceed with the below questions:

Did the entity have income from carrying on one of the below relevant activities for the previous financial period?  entity had no income from a relevant activity

- distribution and service center business
- financing and leasing business
- fund management business
- headquarters business
- holding company business
- intellectual property business
- shipping business related to a Marshall Islands-registered vessel
- banking business
- insurance business

**Step 6:** Select the relevant activity. Additional information on certain relevant activities is provided below:

- If “entity had no income from a relevant activity” is selected, the ESR Report is complete, proceed to Step 8.

- If holding company business is selected, the entity must respond to the below:

Is the entity compliant with all filing and statutory requirements under the Associations Law?	<input type="radio"/> Yes <input type="radio"/> No
Does the entity maintain a registered agent in the Marshall Islands?	<input type="radio"/> Yes <input type="radio"/> No

- If shipping business related to a Marshall Islands-registered vessel is selected, the entity must respond to the below:

Is the entity compliant with all statutory and other obligations under the Marshall Islands Associations Law and Marshall Islands Maritime Act 1990, including compliance with applicable International Maritime Organization and International Labour Organization regulations, customs, and manning requirements?	<input type="radio"/> Yes <input type="radio"/> No
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- All other relevant activities must respond to the following:

Is the entity's relevant activity directed and managed in the Marshall Islands?	<input type="radio"/> Yes <input type="radio"/> No
Are there adequate employees, expenditure, and appropriate premises in the Marshall Islands?	<input type="radio"/> Yes <input type="radio"/> No
Does the entity conduct its core income generating activities in the Marshall Islands?	<input type="radio"/> Yes <input type="radio"/> No

**Step 7:** All relevant entities engaged in any relevant activity will be required to report the following additional information required by the Economic Substance Regulations, 2018:

- Holding company business and shipping business must report:

**Amount and type (e.g. rents, royalties, dividends, sales, services) of gross income:**

\* Gross income from rent  ▼

\* Gross income from royalties  ▼

\* Gross income from dividends  ▼

\* Gross income from sales  ▼

\* Gross income from services  ▼

\* Gross income from other  ▼

N/A

USD 1 - 1,000,000

USD 1,000,001 - 10,000,000

USD 10,000,001 - 25,000,000

USD 25,000,001 - 50,000,000

USD 50,000,001 - 75,000,000

USD 75,000,001 - 100,000,000

USD 100,000,001+

\* Amount and type of assets (such as tangible, intangible, current, fixed, operating, or non-operating assets):

Type of assets	Amount
No data to display.	

\* Amount and type of expenses (such as operating, non-operating, fixed, or variable expenses):

Type of expenses	Amount
No data to display.	

- All other relevant activities must report:

**Amount and type (e.g. rents, royalties, dividends, sales, services) of gross income:**

\* Gross income from rent

\* Gross income from royalties

\* Gross income from dividends

\* Gross income from sales

\* Gross income from services

\* Gross income from other

N/A

USD 1 - 1,000,000

USD 1,000,001 - 10,000,000

USD 10,000,001 - 25,000,000

USD 25,000,001 - 50,000,000

USD 50,000,001 - 75,000,000

USD 75,000,001 - 100,000,000

USD 100,000,001+

\* Amount and type of assets (such as tangible, intangible, current, fixed, operating, or non-operating assets):

Type of assets	Amount
No data to display.	

\* Amount and type of expenses (such as operating, non-operating, fixed, or variable expenses):

Type of expenses	Amount
No data to display.	

**Premises – Provide the physical address of the business in the Marshall Islands (not the Registered Agent address)**

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**Number of employees, including the number of full-time employees**

\* Number of employees

\* Number of full-time employees

1-50

51-100

101-250

251-500

500+

**Please describe how the core income generating activities are being carried out in the Marshall Islands.**

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**Step 8:** Submit the ESR Report. The individual preparing the ESR Report must certify that they are authorized to act on behalf of the entity and must provide the following information:

\* First Name

\* Middle Name  N/A

\* Last Name

\* Gender

\* Title

\* Nationality

\* Email Address

\* Re-enter Email Address

(An email confirmation and the ESR Certificate will be sent to this email address)

\* Country

\* City

\* State  N/A

\* Postal Code  N/A

\* Phone

\* Number

**Retrieve or Void Past Report**

From the portal home page, you may retrieve or void a past report and view the below information after entering the Entity Number and Unique PIN.

Financial Period	ESR Report Status	Confirmation Number	Certificate Unique Tracking Number	Void	ESR Submitted By	ESR Report Date	Void Request Submitted By	ESR Void Date
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Voiding an ESR Report may only be done once it has been submitted and processed by the Registrar of Corporations.

**Receipt and Verification of a Certificate of Economic Substance Reporting Compliance (CESRC)**

A CESRC will be sent to the email address of the individual submitting the ESR Report within 72 hours of submission. Additionally, an electronic copy of the CESRC will be available on the portal through the retrieve or void a past report function.



A CESRC may be verified at <https://resources.register-iri.com/ESRVerify/esr/Search> by entering the unique tracking number found on the CESRC itself, through the retrieve or void a past report function, or by scanning the Quick Response Code found on the CESRC:

* Document/Certificate Type	Certificate of Economic Substance Reporting Compliance
? * Unique Tracking Number	<input type="text"/>
	<input type="button" value="Search"/> <input type="button" value="Clear"/>