


# **马绍尔经济实质申报 (ESR) 网上申报操作指南**

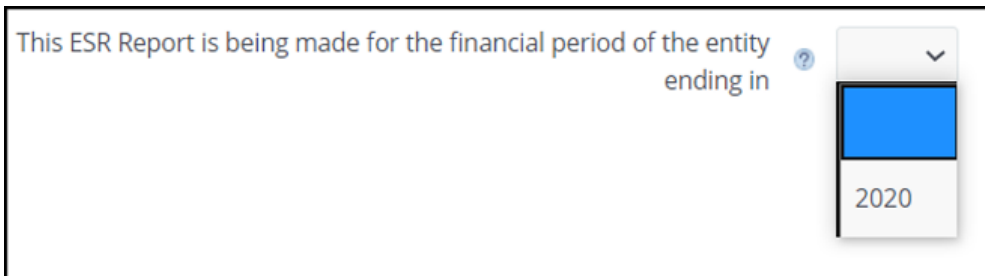
## 1.0 填写前需注意：

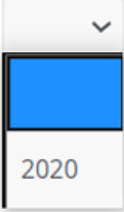
- 切勿使用浏览器的返回键 ，可能会导致退出审核系统
- 测试无法保存，请务必**一次性**完成测试
- 所有回答必须**英语**填写
- 审核提交后，您会收到一个确认码和电子经济实质确认报告。在公司注册处尽职调查完成后（一般不超过72小时），电子版经济实质报告证书会发送到您预留的邮箱中

## 2.0 海外海事实体 (FME) 申报流程

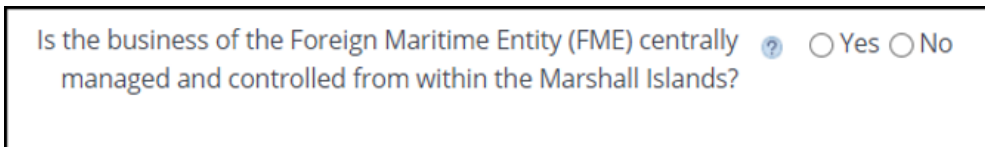
**FME 第一步：**填写公司注册号以及PIN 号码

**FME 第二步：**选择需要申报的财务年份



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

**FME 第三步：**请回答FME“集中管理和控制”是否主要在马绍尔群岛境内



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

“集中管理和控制”通常被定义为实体进行最高级别决策（例如公司董事会在哪里举行的）的地点

**FME 第四步：**如果在第三步中选择“No”,则ESR的申报视为完成。申报人在提供下述信息后，即视为承诺他们有权代表公司进行申报。

\* 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

1. 名
2. 中间名 (填写N/A)
3. 姓
4. 性别
5. 职位
6. 国籍
7. 邮箱地址
8. 重复填写邮箱地址
9. 国家
10. 城市
11. 州 (填写N/A)
12. 邮编
13. 电话区号(+86)
14. 电话号码

### 3.0 非本地居民企业申报 (NRDEs)

**NRDE 第一步：** 填写公司注册号以及PIN号码(两者都会显示在年费发票中)

**NRDE 第二步：** 选择需要申报的财务年份

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

**NRDE 第三步：** 所有企业都需要回答该马绍尔公司在申报年中是否有过经营活动。“任何经营活动”指任何活动，无论是否有收入产生，包括控股，持有资产，进行交易等。如果选择No，则申报会自动跳转至第8步。

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

**NRDE 第四步：** 如选择“Yes”申报人需继续回答该马绍尔公司是否为其他属地的税务居民或者符合其他属地税务制度。

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

**NRDE 5A.** 如果选择「是」，选择以下选项，则申报完成（如果选择有税号这项，需填写税号）

\* 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)

\*选择税务居民属地，或者缴税属地 — 下拉选项选择国家

\*选择能证明公司缴税的选项 1) 税号 2) 税务证书 3) 缴税的付款证明或者核税证明 4) 其他能证明该公司在马绍尔以外的属地缴税的凭证（例如来自公司税务顾问或高管的承诺书）

**NRDE 5B.** 如果选择「不是」，则选择该公司的营业收入是否来源于以下9项相关活动：

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

- Distribution and service center business — 分销与服务中心
- Financing and leasing business — 融资与租赁
- Fund management business — 基金管理
- Headquarters business — 总部业务
- Holding company business — 控股公司
- Intellectual property business — 知识产权
- Shipping business — 航运业务（涉及一艘注册在马绍尔群岛的船舶）
- Banking business — 银行业务
- Insurance business — 保险

**NRDE 第六步：** 不同选项会有不同的需要回答的问题

- 如果选择第一个“entity had no income from a relevant activity”，则申报完成，直接跳转至第8步。

- 如果该公司营业收入来源于9类相关活动，则需要填写以下内容：

选择holding company business(持股公司)，问题如下：

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

- 1) 公司是否有配合完成公司法要求的备案与法定要求 — 选Yes
- 2) 公司是否在马绍尔当地有注册代理 — 选Yes

选择shipping business（航运业务），且船舶注册在马绍尔群岛，问题如下（此项选择Yes）是否该公司符合所有马绍尔群岛公司法以及海事法1990的要求包括国际海事组织以及海事劳工组织的适用法规：

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
---	--

选择其他相关活动的，问题如下：

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

1. 是否在马绍尔进行该公司相关活动的操作与管理
2. 是否在马绍尔有足够的员工，成本开销以及营业场地
3. 该公司核心收入的营业活动是否在马绍尔当地进行

**NRDE 第七步：**所有马绍尔公司涉及9大类相关业务的，会被要求回答以下经济实质法要求的问题：  
控股企业：

因为相关企业申报其有来自相关业务的收入，请提供以下信息完成申报财年的申报。

相关活动收入种类以及金额

- 来自于租金的总收入                      币种
- 来自于版权的总收入                      币种
- 来自于分红的总收入                      币种
- 来自于销售的总收入                      币种
- 来自于服务的总收入                      币种
- 来自于其他的总收入                      币种
- 持有资产种类及金额（有形、无形，流动，固定，经营性，非经营性资产）
- 支出种类以及金额（例如经营性、非经营性、固定或者可变费用）

员工数量，包括全职员工数量，或者其他在马绍尔当地从事相关活动的称职人员

员工数量

全职人员数量

Because the entity has reported it is a relevant entity with income from a relevant activity, the following information is required to be provided for the reported financial period.

Amount and type of gross income in respect of the relevant activity:

* Gross income from rent	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from royalties	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from dividends	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from sales	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from services	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from other	<input type="text"/>	* Currency	<input type="text"/>

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

Add

Type of Assets	Amount	Currency
No data to display.		

\* Amount and type of expenses (such as operating, non-operating, fixed, or variable expenses) in respect of the relevant activity:

Add

Type of Expenses	Amount	Currency
No data to display.		

Number of employees, including the number of full-time employees, or other qualified personnel responsible for carrying out the relevant activity in the Marshall Islands.

* Number of employees	<input type="text"/>
* Number of full-time employees	<input type="text"/>

航运业务需要提供

因为相关企业申报其有来自相关业务的收入， 请提供以下信息完成申报财年的申报。

相关活动收入种类以及金额

- 来自于租金的总收入                      币种
- 来自于版权的总收入                      币种
- 来自于分红的总收入                      币种
- 来自于销售的总收入                      币种
- 来自于服务的总收入                      币种
- 来自于其他的总收入                      币种
- 持有资产种类及金额 （有形、无形， 流动， 固定， 经营性， 非经营性资产）
- 支出种类以及金额 （例如经营性、非经营性、固定或者可变费用）

员工数量，包括全职员工数量，或者其他在马绍尔当地从事相关活动的称职人员。

这包括在申报财年中马绍尔船上船员的数量

员工数量

全职人员数量

Because the entity has reported it is a relevant entity with income from a relevant activity, the following information is required to be provided for the reported financial period.

Amount and type of gross income in respect of the relevant activity:

* Gross income from rent	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from royalties	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from dividends	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from sales	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from services	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from other	<input type="text"/>	* Currency	<input type="text"/>

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

Add

Type of Assets	Amount	Currency
No data to display.		

\* Amount and type of expenses (such as operating, non-operating, fixed, or variable expenses) in respect of the relevant activity:

Add

Type of Expenses	Amount	Currency
No data to display.		

Number of employees, including the number of full-time employees, or other qualified personnel responsible for carrying out the relevant activity in the Marshall Islands. This includes seafarers serving on board an RMI-flagged vessel for the financial period of the ESR Report.

* Number of employees	<input type="text"/>
* Number of full-time employees	<input type="text"/>

其他相关活动需要提供  
因为相关企业申报其有来自相关业务的收入， 请提供以下信息完成申报财年的申报。  
相关活动收入种类以及金额

- 来自于租金的总收入                      币种
- 来自于版权的总收入                      币种
- 来自于分红的总收入                      币种
- 来自于销售的总收入                      币种
- 来自于服务的总收入                      币种
- 来自于其他的总收入                      币种

持有资产种类及金额 （有形、无形， 流动， 固定， 经营性， 非经营性资产）  
支出种类以及金额 （例如经营性、非经营性、固定或者可变费用）  
请提供在马绍尔当地从事经营、物业、设备的实际地址（非官方注册地址）。  
员工数量， 包括全职员工数量， 或者其他在马绍尔当地从事相关活动的称职人员。  
员工数量  
全职人员数量  
请描述核心收入来源于马绍尔当地的经营活动

Because the entity has reported it is a relevant entity with income from a relevant activity, the following information is required to be provided for the reported financial period.

Amount and type of gross income in respect of the relevant activity:

* Gross income from rent	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from royalties	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from dividends	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from sales	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from services	<input type="text"/>	* Currency	<input type="text"/>
* Gross income from other	<input type="text"/>	* Currency	<input type="text"/>

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

Add	Type of Assets	Amount	Currency
No data to display.			

\* Amount and type of expenses (such as operating, non-operating, fixed, or variable expenses) in respect of the relevant activity:

Add	Type of Expenses	Amount	Currency
No data to display.			

Provide the physical address of the place of business, property, or equipment used for the relevant activity in the Marshall Islands (not the Registered Agent address)

\*

Number of employees, including the number of full-time employees, or other qualified personnel responsible for carrying out the relevant activity.

\* Number of employees

\* Number of full-time employees

Please describe how the core income generating activities are being carried out in the Marshall Islands with respect to the relevant activity.

\*

**NRDE 第八步：递交申报。申报人在提供下述信息后，即视为承诺他们有权代表公司进行申报。**

* First Name	<input type="text"/>
* Middle Name	<input type="text"/> N/A <input type="checkbox"/>
* Last Name	<input type="text"/>
* Gender	<input type="text"/>
* Title	<input type="text"/>
* Nationality	<input type="text"/>
* Email Address	<input type="text"/>
* Re-enter Email Address	<input type="text"/>
(An email confirmation and the ESR Certificate will be sent to this email address)	
* Country	<input type="text"/>
* City	<input type="text"/>
* State	<input type="text"/> N/A <input type="checkbox"/>
* Postal Code	<input type="text"/> N/A <input type="checkbox"/>
* Phone	<input type="text"/>
* Number	<input type="text"/>

Submit

1. 名
2. 中间名 (填写N/A)
3. 姓
4. 性别
5. 职位
6. 国籍
7. 邮箱地址
8. 重复填写邮箱地址
9. 国家
10. 城市
11. 州 (填写N/A)
12. 邮编
13. 电话区号 (+86)
14. 电话号码

#### 4.0 检索或废除申报

在主页上，您可以检索或者废除一份过去的报告，在输入注册编号以及PIN后可以查阅。

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
------------------	-------------------	---------------------	------------------------------------	------	------------------	-----------------	---------------------------	---------------

只有在注册处完成申报处理后，才能废除报告。

#### 5.0 经济实质申报证书 (CESRC) 接收以及核实

正常情况下，CESRC会在递交后72小时内发送给申报人。除此之外，证书也可以在申报系统中通过过往报告功能中进行检索。

CESRC可以在<https://resources.register-iri.com/ESRVerify/esr/Search>通过输入唯一查询号或者扫描二维码进行检索

\* Document/Certificate Type      Certificate of Economic Substance Reporting Compliance

\* Unique Tracking Number

**说明：本指南仅供阅读者申报参考之用，不具法律效益。所有表述以在线申报系统英文表述为准，特此告知。**