

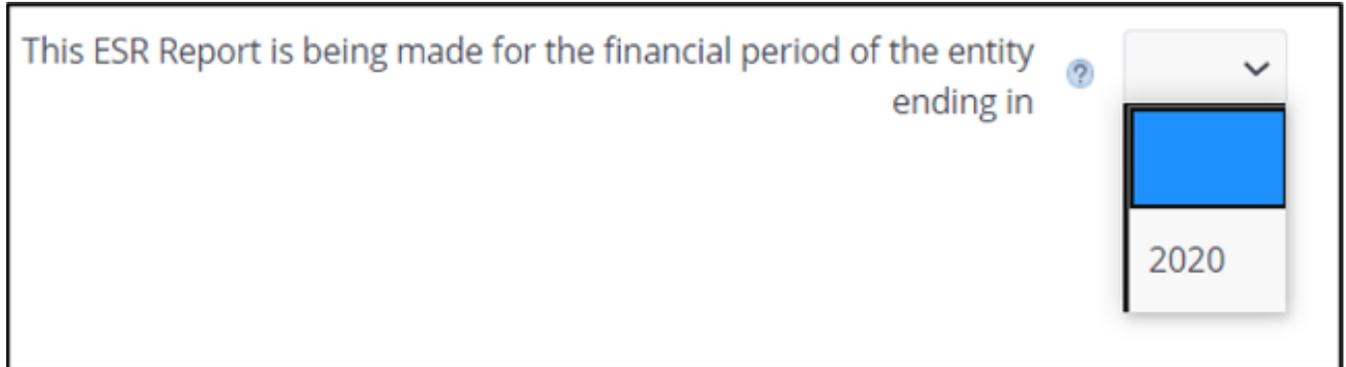
马绍尔群岛共和国经济实质申报 网上申报操作指南

填写前需注意：

- 切勿使用浏览器的返回键，否则会导致退出审核系统。如需返回，请使用审核系统页面提供的返回键进行返回；
- 申报填写无法中途保存，请务必一次性完成申报；
- 所有回答必须使用英语填写；
- 审核提交后，您预留的邮箱会收到一个确认码和一份经济实质申报确认函。电子版经济实质报告证书会在72小时内发送到您预留的邮箱中。

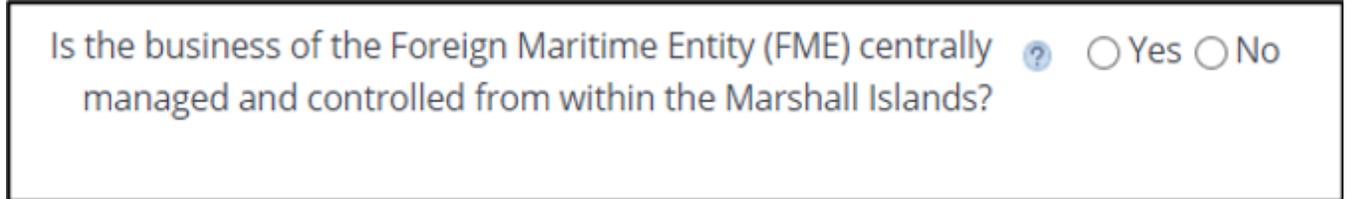
操作流程（海外海事实体（FMEs））：

1. 用户登录网站，填写公司注册号以及PIN No.(两者都会显示在年费发票中)。
2. 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

3. 回答“该海外海事实体的中心管理和控制是否在马绍尔群岛共和国国内进行？”



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

“中心管理和控制”一般指公司最高决策层所在的地理位置，如公司董事会召开的地方。

注：马绍尔群岛共和国公司注册官目前并未了解到有任何在马绍尔群岛注册的海外海事实体在马绍尔群岛共和国国内进行中心管理和控制。

4. 如第三步选择“否”，则申报完成。填写申报的个人需确认获得所申报公司的授权进行申报，并填写以下信息：

The form contains the following fields and options:

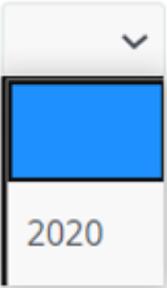
- * First Name: Text input field
- * Middle Name: Text input field with "N/A" checkbox
- * Last Name: Text input field
- * Gender: Dropdown menu
- * Title: Dropdown menu
- * Nationality: Dropdown menu
- * Email Address: Text input field
- * Re-enter Email Address: Text input field
- (An email confirmation and the ESR Certificate will be sent to this email address)
- * Country: Dropdown menu
- * City: Text input field
- * State: Text input field with "N/A" checkbox
- * Postal Code: Text input field with "N/A" checkbox
- * Phone: Dropdown menu
- * Number: Text input field

Submit button is located at the bottom right.

- 名
- 中间名 (填写N/A)
- 姓
- 性别
- 职位
- 国籍
- 邮箱地址
- 重复填写邮箱地址 (确认码和经济实质申报确认函会发送到这个邮箱)
- 国家
- 城市
- 州 (填写N/A)
- 邮编
- 电话区号 (+86)
- 电话号码

操作流程（除海外海事实体以外的所有公司）：

1. 用户登录网站, 填写公司注册号以及PIN No.(两者都会显示在年费发票中)。
2. 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 

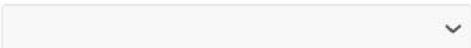
3. 该马绍尔公司在申报年中是否有任何商业活动。如没有, 则申报跳入最后一步 (指南最后会有介绍如何填写)。

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

4. 如果有商业活动, 继续回答该马绍尔公司是否为其他属地的税务居民, 或受其他属地的税制 (如船舶吨位税) 管辖。

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

- 5A. 如果「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)
- tax certificate
- evidence of assessment or payment of tax liability
- other proof the entity is subject to a tax regime outside of the Marshall Islands or is a disregarded entity for US tax purposes (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) 其他能证明该公司受马绍尔群岛以外的属地税制管辖或在马绍尔群岛外的属地不是应纳税实体的凭证（例如来自公司税务顾问或高管的承诺书，或在美国税制下属于税收透明体 (“disregarded entity”))

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类“相关活动” (relevant activities):

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

6. 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”（公司没有来自相关活动的收入），则申报完成，直接进入最后一步。
- 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：

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

Is the entity compliant with all filing and statutory requirements under the Associations Law? Yes No

Does the entity maintain a registered agent in the Marshall Islands? Yes No

- 公司是否有配合完成马绍尔群岛公司法的备案及其他法定要求
- 公司是否在马绍尔当地有注册代理

如果选择shipping business（航运业务），且船舶注册在马绍尔群岛，则问题如下：

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国际劳工组织的适用法规：

<p>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?</p>	<p><input type="radio"/> Yes <input type="radio"/> No</p>
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选择其他相关活动的，则问题如下：

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

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

7. 所有从事9大类相关活动的马绍尔公司须回答以下经济实质法要求的问题：
 航运业务或控股公司：

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

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.	

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

其他7类相关活动：

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):

Add

Type of assets	Amount
No data to display.	

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

Add

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)

*

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.

*

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

- 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）
- 经营地址:请提供在马绍尔当地的实际经营地址（非注册地址）
- 员工数量,包括全职员工
 - 员工数量
 - 全职员工数量
- 请描述在马绍尔当地从事产生核心收入的相关活动的情况

8. 申报提交后，填写申报的个人需确认获得所申报公司的授权进行申报，并填写以下信息：

* 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

- 名
- 中间名（填写N/A）
- 姓
- 性别

- 职位
- 国籍
- 邮箱地址
- 重复填写邮箱地址（确认码和经济实质申报确认函会发送到这个邮箱）
- 国家
- 城市
- 州（填写N/A）
- 邮编
- 电话区号（+86）
- 电话号码

如何提取已提交的申报或作废已提交的申报：

您可在审核首页提取已提交的申报或取消已提交的申报。在输入公司注册号和PIN No. 后，审核网页会显示以下信息：

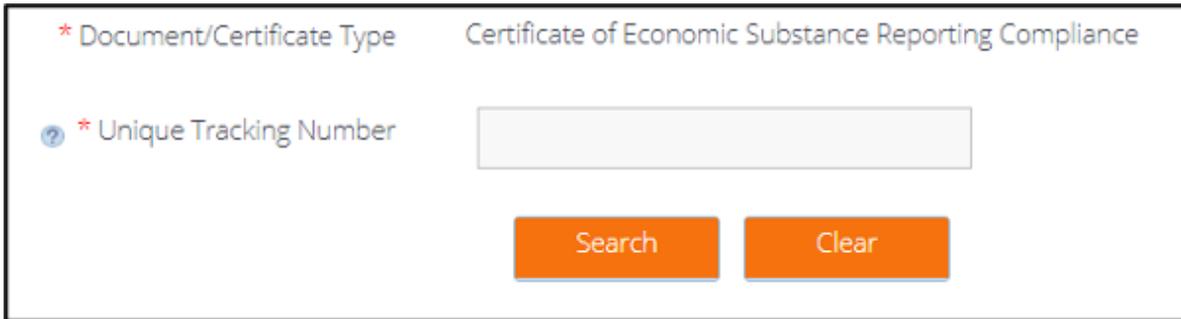
Financial Period	ESR Report Status	Confirmation Number	Certificate Unique Tracking Number	Void	ESR Submitted By	ESR Report Date	Void Request Submitted By	ESR Void Date
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- 财务年份
- 申报的状态
- 确认码
- 经济实质报告证书的专属查询码
- 取消已提交的申报
- 申报提交人的信息
- 申报日期
- 取消已提交申报的人的信息
- 取消已提交申报的日期

只有在申报已提交且经过审核系统确认后才能做取消已提交申报的操作。

经济实质报告证书的收据和验证方式：

一份电子版的经济实质报告证书会在您提交申报后的72小时内发送到预留的邮箱中；您也可登录审核网站，下载经济实质报告证书。在审核网站页面(<https://resources.register-iri.com/ESRVerify/esr/Search>)，输入经济实质报告证书左下角的专属查询码，或扫描经济实质报告证书右上角的二维码，即可验证经济实质报告证书。



* Document/Certificate Type Certificate of Economic Substance Reporting Compliance

* Unique Tracking Number

Search Clear

- 文件/证书类型 经济实质报告证书
- 专属查询码

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。