

# ECONOMIC SUBSTANCE REGULATIONS



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GLOBAL MARKET

ESR PORTAL USER GUIDE #3  
**COMPLETING AN ESR REPORT**



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# ESR Portal User Guides

Economic Substance Regulations (“ESR”) applies to entities that undertake a Relevant Activity as defined by the regulations (“Licensees”). All ESR submissions are required to be submitted online via the Ministry of Finance dedicated ESR portal (“Portal”).

**This is a guide on how a Licensee can create an Economic Substance Report on the Portal.**

**This guide is targeted at ADGM Licensees who have submitted a Notification and as a result are required to submit an Economic Substance Report.**

***Disclaimer notice:***

*The contents of this publication is provided by way of guidance only and is not to be considered or relied upon as legal advice.*

# Login to the Ministry of Finance ESR portal and you will be redirected to the “Licensee Dashboard - Main Page”.

**Licensee Dashboard - Main Page**

Submittals History Notification

Licensee	Case Type	Progress Code	Financial period	Respond	Deadline
ADGM Test Submission	ES Report	Awaiting report submission	2021	<b>File ESR report</b>	31/12/2022
ADGM Test Submission	Notification	Form submitted	2021	Request for amendment	

Privacy policy Customer charter FAQ Guide Helpdesk

Based on the information previously submitted in the Notification, a button to file the Economic Substance Report will appear on the dashboard.

ADGM Licensees who make changes to the Notification, which result in no longer being required to submit an Economic Substance Report, must send an email request to [EconomicSubstance@ADGM.com](mailto:EconomicSubstance@ADGM.com) for the cancellation of the Report case.

**NOTE:** The cancellation must be completed before the report submission deadline in order to avoid penalties.

**1. Click on the “File ESR Report” button to start the submission process.**

## 2. Input the required information in sections A to G and upload the required evidence.

**4. Core Income-Generating Activity(ies) performed in the UAE in relation to the Investment Fund Management Business for the Reportable Period:**

The Licensee must select all of the CIGAs that it undertakes in the UAE, and include details of any other CIGAs performed in the UAE that are not specifically mentioned in the list.

Please refer to the Relevant Activity Guide in Schedule 1 of Ministerial Decision 100 of 2020 for further information on each CIGA.

Taking decisions on the holding and selling of investments

Calculating risk and reserves

Taking decisions on currency or interest fluctuations and hedging positions

Preparing reports to investors or any government authority with functions relating to the supervision or regulation of such business

Other, please specify

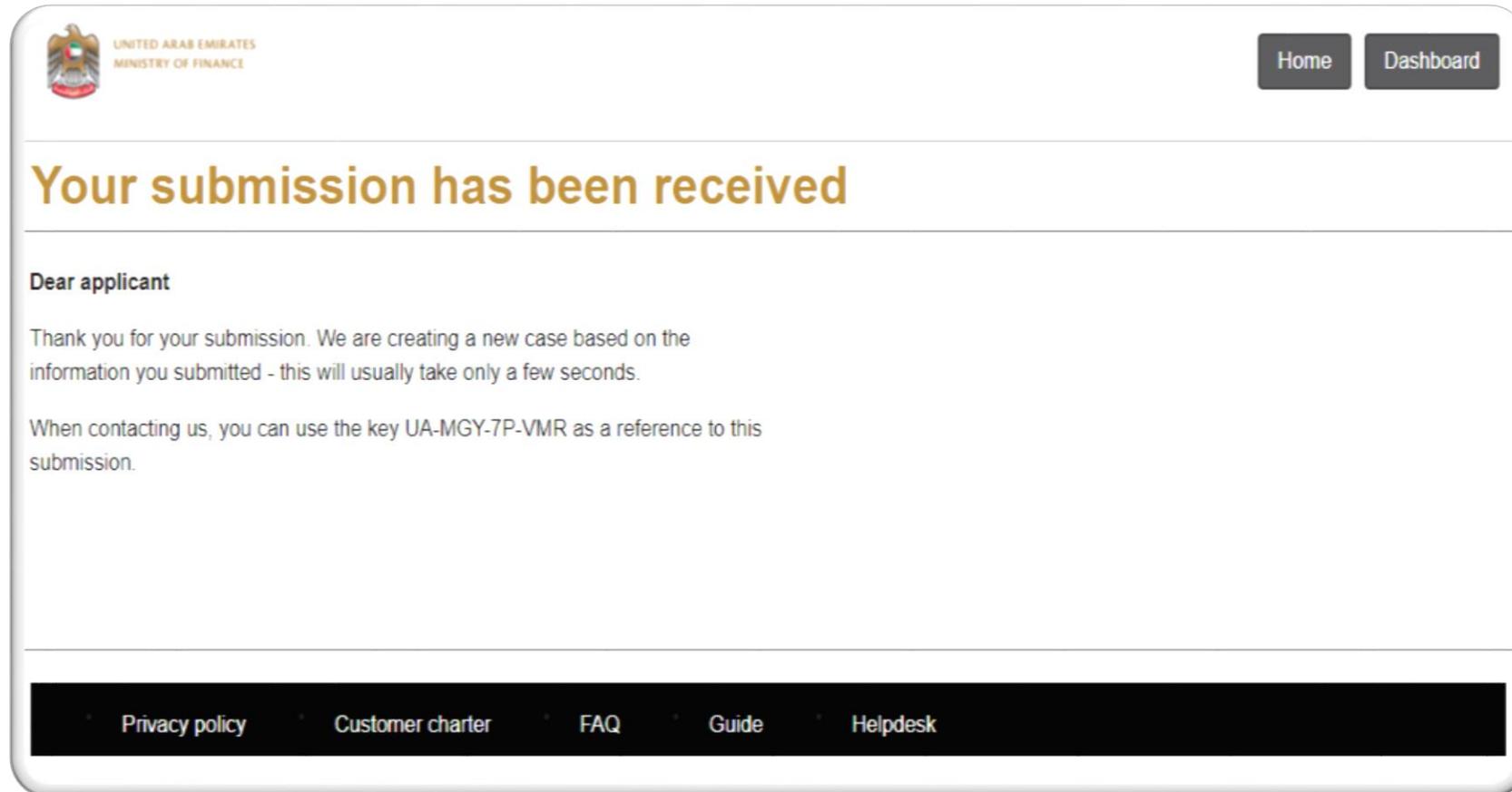
If no Core Income-Generating Activities are performed in the UAE, please explain

**If audited financial statements are not available, management accounts for the reportable period are acceptable.**

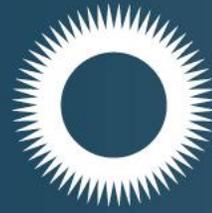
**All information on ADGM Licensees, including office premises area, need to be up-to-date and match information available with the ADGM Registration Authority.**

### 3. Review the information and click on “Send” to submit the Report.

The Portal will then display a confirmation that the submission has been received. The Portal will also send a summary of the report via email to the designated contact person.



The screenshot displays a web portal interface for the United Arab Emirates Ministry of Finance. At the top left is the national emblem and the text "UNITED ARAB EMIRATES MINISTRY OF FINANCE". At the top right are two buttons: "Home" and "Dashboard". The main heading reads "Your submission has been received". Below this, the text addresses the applicant, thanking them for their submission and stating that a new case is being created. It also provides a reference key: "UA-MGY-7P-VMR". At the bottom, a dark navigation bar contains links for "Privacy policy", "Customer charter", "FAQ", "Guide", and "Helpdesk".



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