



Dubai International
Financial Centre

Quick Training Guide

- **Key Guidelines**
- **MOF Portal Account Creation**
- **Filing Economic Substance Notifications and Returns**

Key Guidelines

- Each entity should file a single notification and report (if applicable). If your entity is performing more than one relevant activity, please still only file one notification and report (if applicable) for all the relevant activities conducted by the entity. **Please do not submit separate notification and report for each relevant activity.**
- Please ensure the information recorded in the MOF ESR portal is accurate and aligned with the information in the DIFC portal. If the information is incorrect on the DIFC portal, please ensure a change request is submitted to update the DIFC portal immediately. (Example: The reportable period should match with what is currently available on the DIFC Portal, if the information is different, please update the same on the DIFC portal).
- You can submit the report (if applicable) once you have submitted your notification.
- Please ensure you submit the notification and the report well in advance so that there is adequate time for DIFC to review and verify.
- The filing deadline for Notifications on the MOF ESR Portal for entities with a financial year starting on or after 1 January 2019 and ending on or before 30 June 2020, is 31 December 2020. Failure to file a Notification will result in a penalty of AED20,000 under Article 13 of the Amended ESR. Exempted Licensees are required to file a Notification.
- The filing deadline for Reports on the MOF ESR Portal (if applicable) for entities with a financial year starting on or after 1 January 2019 and ending on or before 31 December 2019, is 31 December 2020. Failure to file a Report will result in a penalty of AED50,000 under Article 14 of the Amended ESR. Exempted Licensees are not required to file a Report.
- DIFC may request for further clarification or information on the MOF ESR Portal. Please review the MOF Dashboard to view any amendments/ clarifications requested by DIFC as this will not be available on the DIFC Portal. Please ensure all responses and clarifications are provided promptly in order to avoid any penalties.

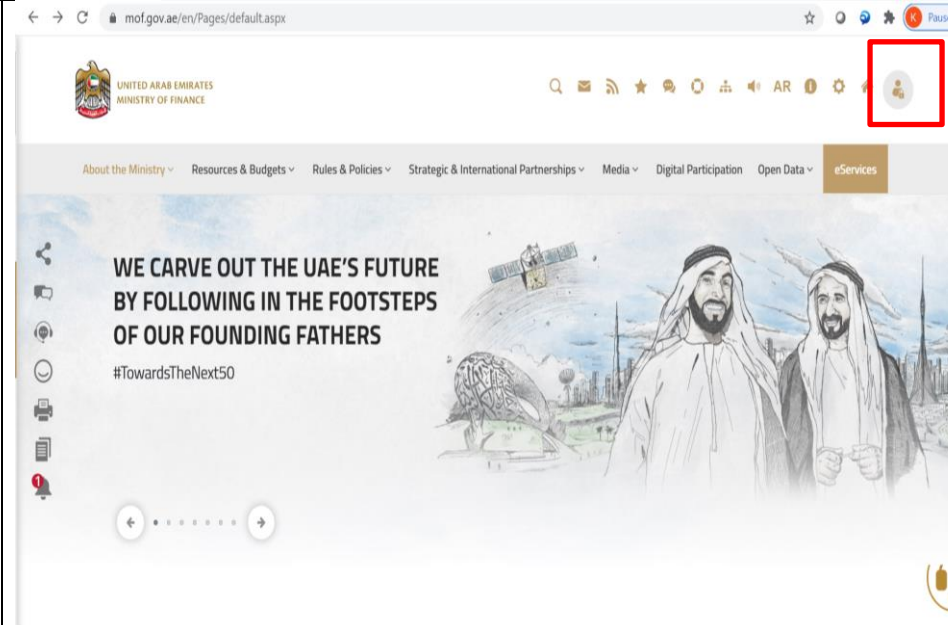
How to Create a Ministry of Finance (MOF) Portal Account

Background: In order to access the Economic Substance Portal (MOF ESR Portal), you need to create an account with the MOF. Please find steps below on how to create a MOF account.

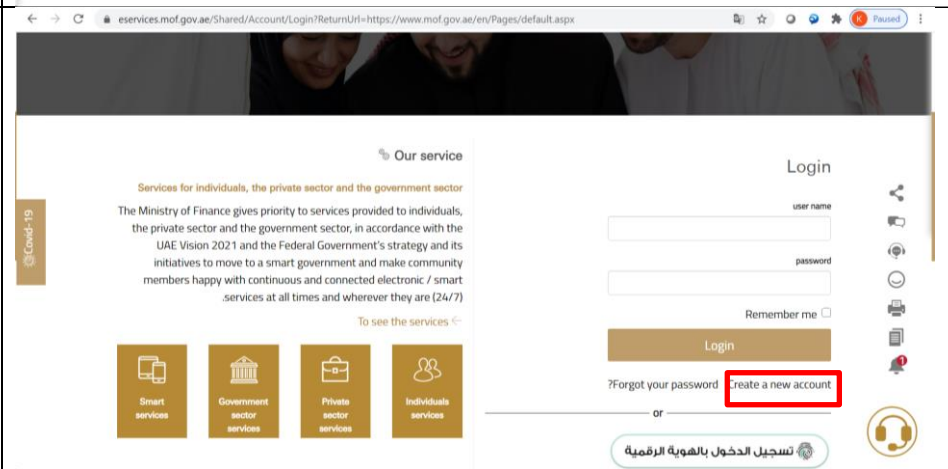
Note: Please only create an account if you do not have an existing account with MOF

Step 1: Log into the following website
<https://www.mof.gov.ae/en/Pages/default.aspx>

Click on the icon marked in red

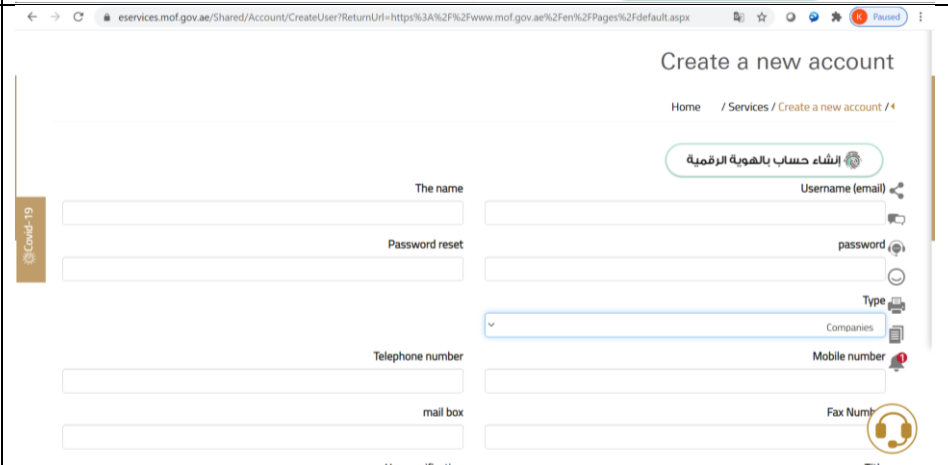


Step 2: Click on the icon marked in red "Create an account"



Step 3: Complete the details and ensure you select the type as Companies

Direct Link:
<https://eservices.mof.gov.ae/Shared/Account/CreateUser?ReturnUrl=%2F>



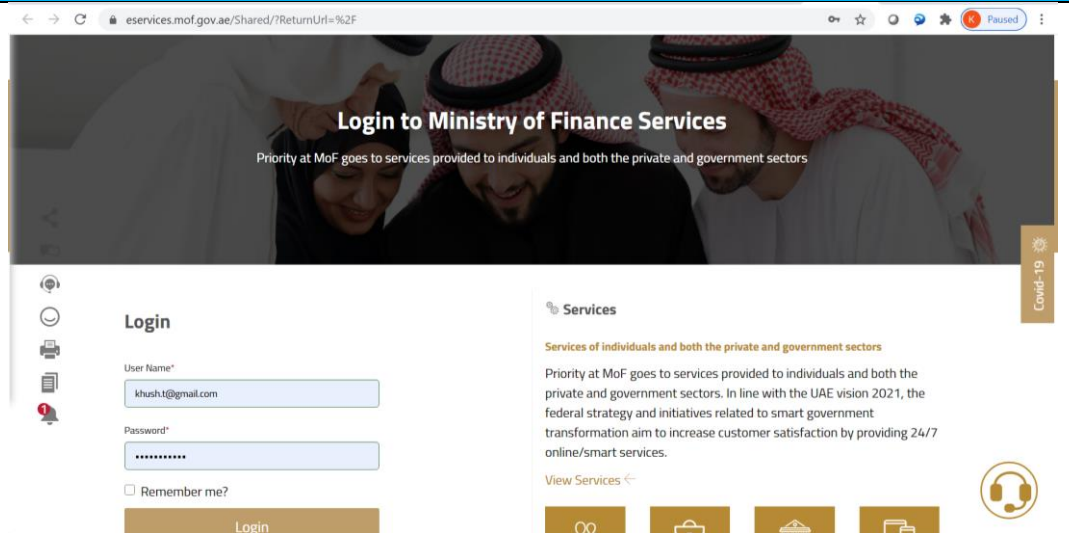
Step 4: You will receive a link to activate your account.

How to access the MOF ESR Portal Account

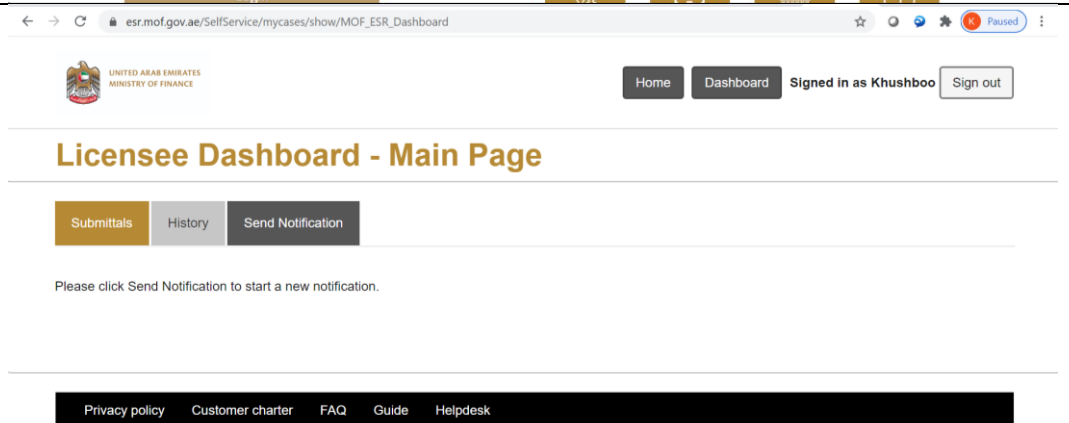
Background: All submissions relating to ESR Notification and report should be made in the MOF ESR Portal.

Step 1: Log into the following website and enter your username and password (*MOF Portal Username and Password*)

<https://eservices.mof.gov.ae/Shared/?ReturnUrl=%2F>



Step 2: Click on Send Notification to file a notification



Step 3: File the Economic Substance Notification

Key Notes

Licensing Authority as Dubai International Financial Center

Legal Types as follows:

1. In case of a Private Company, please select Private Joint Stock Company
2. In case of Public Company, please select Public Stock Joint Company
3. In case of a branch, please select Branch of a foreign company
4. In case of a partnership, please select partnership
5. In case of Foundation, please select "others" and type Foundation to the free text provided

esr.mof.gov.ae/SelfService/submission/submit/MOF_ESR

Economic Substance Notification

SAVED 12:28:52

What is the purpose of the Notification?

The purpose of the Notification is to provide the Regulatory Authorities with certain initial information in respect of Licensees and their activities in the UAE for the relevant Reportable Period. The information provided as part of the Notification is a prerequisite to filing an Economic Substance Report for the same period (if required).

Next Cancel

Introduction (selected)

Filing requirements

A. Licensee Details

B. Branch details

C. Reportable Period

D. Relevant Activities

G. Declaration

Preview and submission

Step 4: The report option will appear (if applicable) in the dashboard tab post submission of Notification

esr.mof.gov.ae/SelfService/mycases/show/MOF_ESR_Dashboard

UNITED ARAB EMIRATES
MINISTRY OF FINANCE

Home Dashboard Signed in as Khushboo Sign out

Licensee Dashboard - Main Page

Submittals History Send Notification

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