

Republic of the Marshall Islands

**ECONOMIC SUBSTANCE REPORTING
PORTAL USER GUIDE —
CONSOLIDATED REPORTS**

As revised through 1 July 2025

The following Republic of the Marshall Islands (RMI) Economic Substance Regulations, 2018 (ESR) Reporting Portal User Guide – Consolidated Reports is intended as a guide only and does not address every possible reporting scenario.

GENERAL USER INFORMATION

- 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 can be saved in the ESR Consolidated Report portal. Please save your work frequently to avoid loss of progress.
- All responses must be in English.
- Once submitted, you will receive a confirmation number along with an electronic ESR Consolidated Report Confirmation document. Upon completion of the Registrar of Corporations due diligence process (generally within 72 hours), a Certificate of Economic Substance Reporting Compliance (CESRC) will be sent to the email address of the user submitting the ESR Consolidated Report.

1.0 CONSOLIDATED REPORTING FOR A GROUP OF ENTITIES THAT ARE SUBJECT TO A TAX REGIME OR ARE TAX RESIDENT OUTSIDE OF THE MARSHALL ISLANDS

Step 1.1: Enter Parent Entity Number and Unique Personal Identification Number (PIN).

Step 1.2: Indicate the financial period for which the ESR Consolidated Report is being filed

This ESR Consolidated Report is being made for the financial period ending in (please choose the immediate past financial year for which the accounting books have been closed for the consolidated group of entities).

Step 1.3: Answer whether the consolidated group of entities is tax resident or subject to a tax regime in another jurisdiction:

For the relevant financial period, does the consolidated group of entities declare it was (a) tax resident OR (b) subject to or covered by a tax regime* (such as a tonnage tax regime) in a country outside of the Marshall Islands?

☒ Yes ☐ No

*An entity may be considered as being covered by a tax regime in a country outside of the Marshall Islands when it is exempt from taxation due to the company's direct or indirect subsidiary being subject to a tax regime (e.g. tonnage tax or other) in the same jurisdiction.

Step 1.4: Select “yes” and choose the country and available evidence of tax residency. If “tax identification number (TIN)” is selected, the number must be provided.

- Entities claiming tax residency in **Guernsey, Jersey, or Isle of Man** proceed to step 1.4.a.
- Entities claiming tax residency in **Anguilla, Bahamas, Bahrain, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Turks and Caicos Islands, and the United Arab Emirates** proceed to step 1.4.b.
- Entities claiming tax residency in **Austria, Luxembourg, Belgium, Netherlands, Czech Republic, Slovak Republic, Germany, Spain, Ireland, or Sweden** proceed to step 1.4.c.

* Country of tax residency or where the consolidated group of entities is subject to or covered by a tax regime

* Please mark all objective evidence the consolidated group of entities can provide to substantiate the above:

☐ tax identification number (or equivalent)

☐ tax certificate

☐ evidence of assessment or payment of tax liability

☐ other proof the consolidated group of entities is subject to or covered by a tax regime outside of the Marshall Islands (such as an affidavit from a 'C' level officer or a tax advisor)

Step 1.4.a: Entities claiming tax residency in Guernsey, Jersey, or Isle of Man will need to upload documentation showing both proof of tax residency and proof the entity is subject to the jurisdiction's corporate tax system.

Step 1.4.b: Entities claiming tax residency in Anguilla, Bahamas, Bahrain, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Turks and Caicos Islands, and the United Arab Emirates must also meet the substance criteria for any relevant activities, as required by the Forum on Harmful Tax Practices (FHTP) guidelines.

Step 1.4.c: Entities claiming tax residency in Austria, Luxembourg, Belgium, Netherlands, Czech Republic, Slovak Republic, Germany, Spain, Ireland, or Sweden must upload documentation evidencing tax residency.

Step 1.5: Add subsidiaries to the ESR Consolidated Report by clicking "Add Additional Entities" and entering the Entity Number and PIN for each subsidiary

CONSOLIDATED GROUP OF ENTITIES TAX RESIDENT OR SUBJECT TO A TAX REGIME OUTSIDE OF THE MARSHALL ISLANDS

Enter the ENTITY NUMBER and PIN for the Marshall Islands entities to be included in the consolidated ESR Report where the group of entities is tax resident or subject to a tax regime outside of the Marshall Islands

[Add Additional Entities](#) Entities count : 0

Entity Number	Unique PIN	Entity Name	Note
No data to display.			

[Save](#) [Review/Submit](#)

Step 1.6: It is suggested to save your progress as you go and before hitting "Review/Submit." Review/Submit will take the user to a summary page to review responses before submission.

Step 1.7: Submit the ESR Consolidated Report. The individual preparing the report must certify that they are authorized to act on behalf of the consolidated group 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 Certificate of Economic Substance Reporting Compliance will be sent to this email address)

* Country

* City

* State N/A ☐

* Postal Code N/A ☐

* Phone

* Number

2.0 CONSOLIDATED REPORTING FOR A GROUP OF ENTITIES NOT SUBJECT TO A TAX REGIME OR NOT TAX RESIDENT OUTSIDE OF THE MARSHALL ISLANDS

Step 2.1: Enter Parent Entity Number and Unique PIN.

Step 2.2: Indicate the financial period for which the ESR Consolidated Report is being filed.

This ESR Consolidated Report is being made for the financial period ending in (please choose the immediate past financial year for which the accounting books have been closed for the consolidated group of entities).

Step 2.3: Answer whether the consolidated group of entities is tax resident or subject to a tax regime in another jurisdiction:

For the relevant financial period, does the consolidated group of entities declare it was tax resident or subject to a tax regime (such as a tonnage tax regime) in a country outside of the Marshall Islands? ☐ Yes ☐ No

Note: If the Parent Entity does not fall under one of the categories, it and all subsidiaries will need to file individual ESR Reports through the Individual Report portal.

Step 2.5: Add subsidiary entities to the correct category of either pure equity holding entities, shipping business entities, entities with no relevant activities, or entities with no business activity. It is suggested to save your progress as you go and before hitting “Review/Submit.” Review/Submit will take the user to a summary page to review responses before submission.

Step 2.6: Select “Continue” for each entity type/group of subsidiaries and complete the prompted questions and information.

Step 2.7: Continue to “Review/Submit” page. A red “INCOMPLETE” bar will appear on sections where required information is missing. Use the “Edit” button to complete any missing information or to correct any information as needed.

4

Step 2.8: Submit the ESR Consolidated Report. The individual preparing the ESR Consolidated Report must certify that they are authorized to act on behalf of the consolidated group 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 Certificate of Economic Substance Reporting Compliance will be sent to this email address)

* Country

* City

* State

N/A ☐

* Postal Code

N/A ☐

* Phone

* Number

Submit

3.0 RETRIEVE SAVED BUT UNSUBMITTED CONSOLIDATED REPORT

From the portal home page, you may retrieve a saved but unsubmitted report and view the saved report safter entering the Parent Entity Number and Unique PIN.

4.0 RETRIEVE OR VOID A SUBMITTED CONSOLIDATED REPORT

From the portal home page, you may retrieve a submitted report and view the below information for each subsidiary after entering the Parent Entity Number and Unique PIN.

Entity Number	Entity Name	Financial Period	ESR Report Status	Confirmation Number	Certificate Unique Tracking Number	ESR Submitted By	ESR Report Date
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Currently, voiding a Consolidated ESR Report may only be done by contacting corpESR@register-iri.com. The Consolidated ESR Report can be voided only after it has been processed by the Registrar of Corporations.

5.0 RECEIPT AND VERIFICATION OF A CESRC

A CESRC will be sent to the email address of the individual submitting the ESR Report once due diligence has been completed. Additionally, an electronic copy of the CESRC will be available on the portal through the retrieve submitted consolidated 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 submitted consolidated 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

Search

Clear