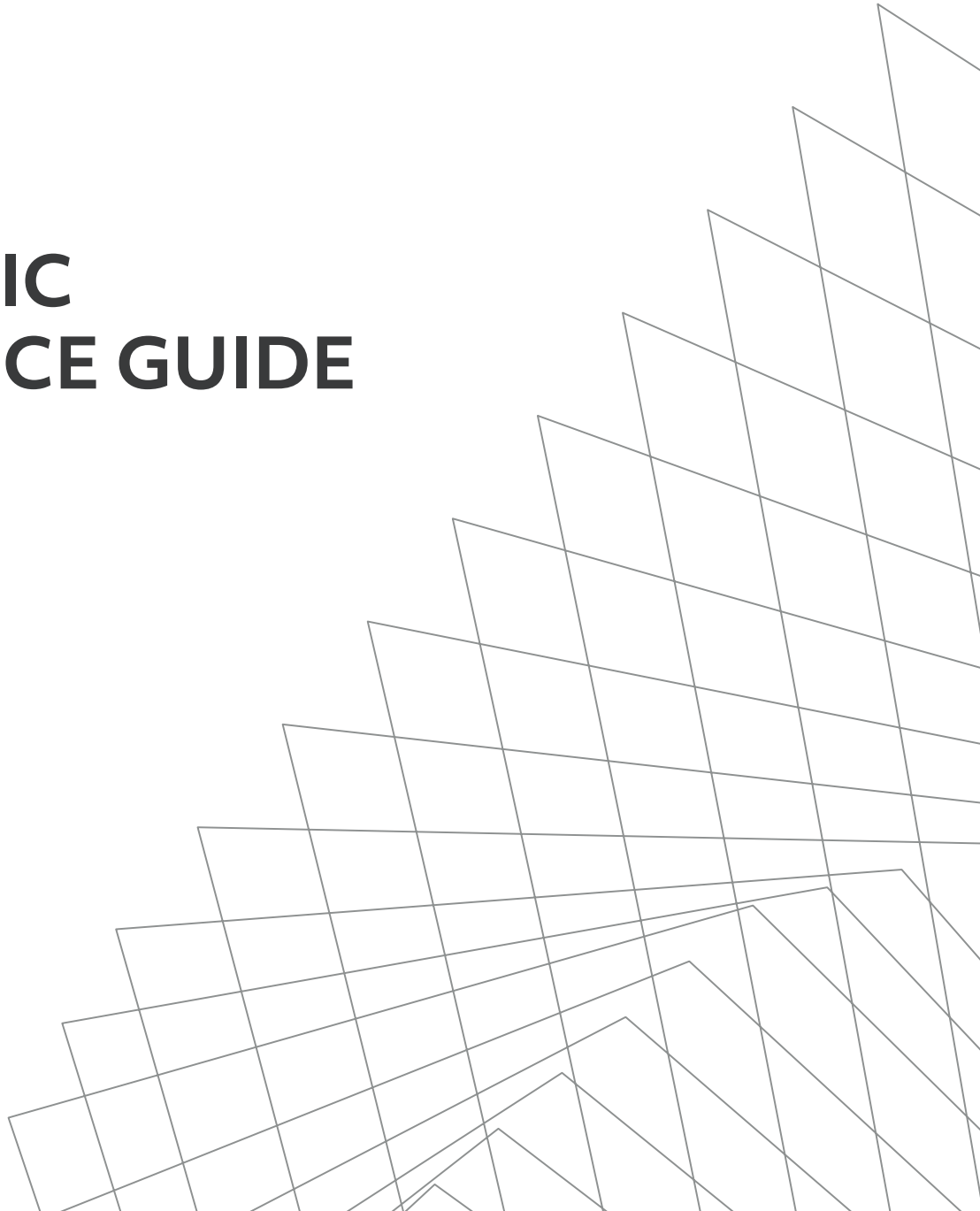




ECONOMIC SUBSTANCE GUIDE



#	Topic	Post	Caption	Format	Date to be posted																
1	a. Deadlines	<p>Post #1: Economic Substance Notification filing deadline for 2019 Financial Year - 31 December 2020 or six months after the Financial Year end</p> <table border="1"> <thead> <tr> <th>Financial year end</th> <th>Filing deadline</th> </tr> </thead> <tbody> <tr> <td>31 December 2019</td> <td>31 December 2020</td> </tr> <tr> <td>Before 1 June 2020</td> <td>31 December 2020</td> </tr> <tr> <td>31 December 2020</td> <td>30 June 2021</td> </tr> </tbody> </table> <p>Post #2: Economic Substance Report filing deadline for 2019 Financial Year - 31 December 2020 or twelve months after the Financial Year end</p> <table border="1"> <thead> <tr> <th>Financial year end</th> <th>Filing deadline</th> </tr> </thead> <tbody> <tr> <td>31 December 2019</td> <td>31 December 2020</td> </tr> <tr> <td>31 March 2020</td> <td>31 March 2021</td> </tr> <tr> <td>30 June 2020</td> <td>30 June 2021</td> </tr> </tbody> </table>	Financial year end	Filing deadline	31 December 2019	31 December 2020	Before 1 June 2020	31 December 2020	31 December 2020	30 June 2021	Financial year end	Filing deadline	31 December 2019	31 December 2020	31 March 2020	31 March 2021	30 June 2020	30 June 2021	<p>All businesses that conduct a Relevant Activity must file a Notification and Economic Substance Report on the MoF Portal. Failure to do so before the deadline may result in fines. For more information please visit: https://bit.ly/2TayKBu</p>	<p>LinkedIn / Twitter / Instagram</p>	<p>11 or 12 Nov</p>
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1	b. Business get ready to file	<p>Economic Substance Get ready for December filings</p> <p>Economic Substance Notification, Economic Substance Report templates and associated guidance are available on the MoF website to help businesses prepare for their upcoming filings on the MoF Portal in December</p>	<p>Businesses that conduct a Relevant Activity are encouraged to use the templates and guidance to start preparing their Notification and Economic Substance Report in advance of the MoF Portal going live. For more information please visit: https://bit.ly/2TayKBu</p>	<p>LinkedIn / Twitter / Instagram</p>	<p>12 Nov</p>																

2	a. Resubmissions required	<p>Economic Substance Notification Resubmission</p> <p>Businesses that previously submitted a Notification with their Regulatory Authority for the 2019 Reportable Period must resubmit their Notification on the MoF Portal by no later than 31 December 2020</p>	For more information please visit: https://bit.ly/2TayKBu		15 Nov
2	b. Supporting documents for exemptions	<p>Economic Substance Requirements for Exempted Licensees</p> <p>All Exempted Licensees must submit a Notification and provide the necessary information supporting their exempt status. Failure to do so may result in loss of the exemption from the Economic Substance Regulations</p>	A list of documents which must be provided along with the Notification can be found here: https://bit.ly/2TayKBu	LinkedIn / Twitter / Instagram	17 Nov
2	c. Information required for Relevant Activities	<p>Economic Substance What information must be filed for each Relevant Activity</p> <p>Businesses should access the Economic Substance Report template on the MoF website to understand what information will need to be submitted on the MoF Portal in December.</p>	Businesses are encouraged to start collecting the relevant information for their Economic Substance Report now, using the template and guidance made available on the MoF Website https://bit.ly/2TayKBu .	LinkedIn / Twitter / Instagram	19 Nov