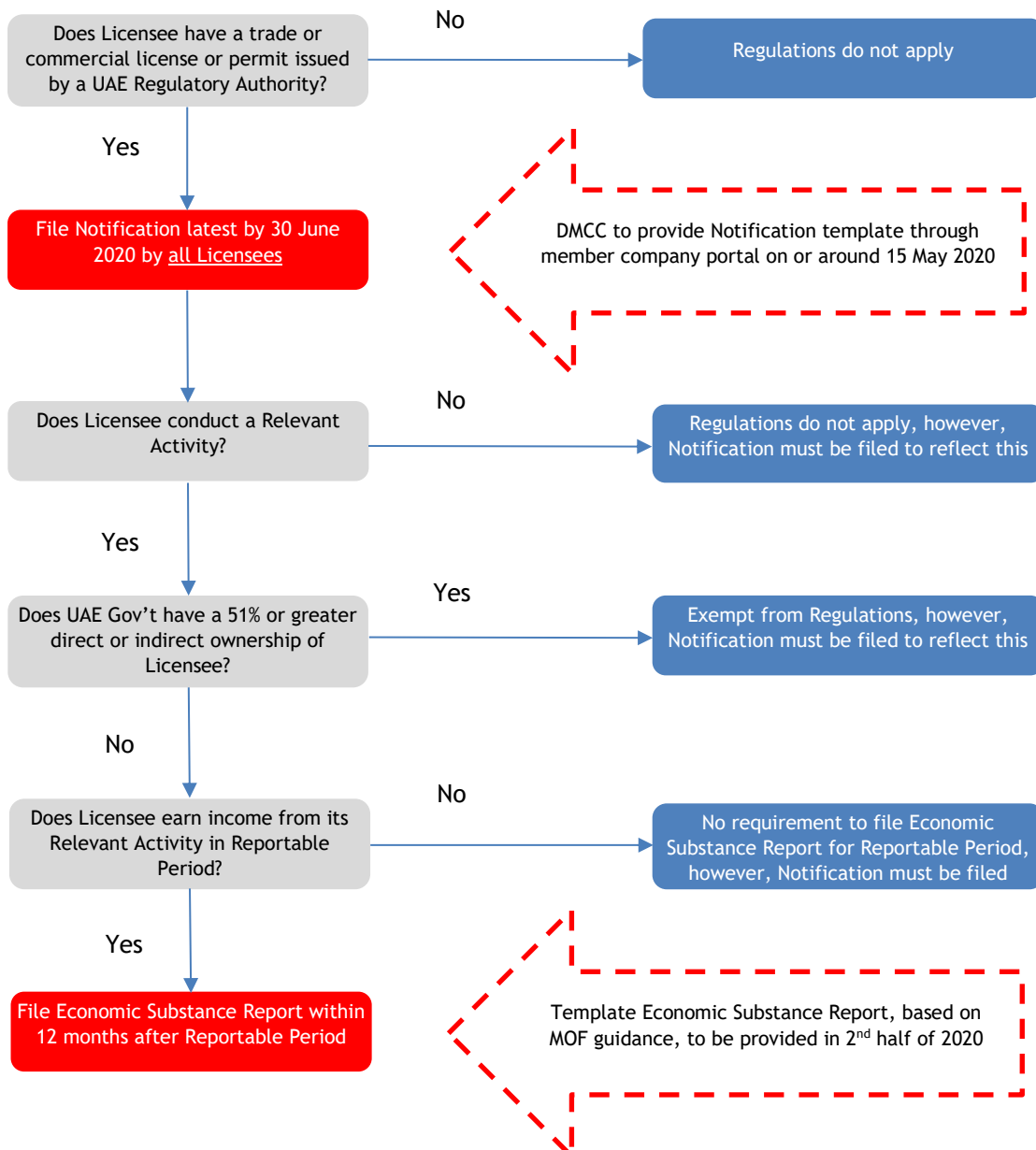


UAE Economic Substance Flowchart



This workflow is based on the DMCC’s understanding of the Economic Substance Regulations, and related information, as provided by the Ministry of Finance. In case circumstances outside the control of DMCC dictate that the information, process and timings change, updated guidance will be provided. For the Economic Substance Regulations and further guidance from the Ministry of Finance, please refer to the following sources:

- [Economic Substance Regulations \(30th April 2019\)](#)
- [Guidance on Economic Substance Regulations \(11th September 2019\)](#)
- [ESR Relevant Activities Guide \(April 2020\)](#)