

## ECONOMIC SUBSTANCE REGULATIONS (ESR) Notification and Report Filing Calendar

| Financial Year End | Notification filing deadline    | ES Report filing deadline |
|--------------------|---------------------------------|---------------------------|
| 31 Mar 2020        | 31 Jan 2021 (extended deadline) | 31 Mar 2021               |
| 30 Apr 2020        | 31 Jan 2021 (extended deadline) | 30 Apr 2021               |
| 31 May 2020        | 31 Jan 2021 (extended deadline) | 31 May 2021               |
| 30 Jun 2020        | 31 Jan 2021 (extended deadline) | 30 Jun 2021               |
| 31 Jul 2020        | 31 Jan 2021                     | 31 Jul 2021               |
| 31 Aug 2020        | 28 Feb 2021                     | 31 Aug 2021               |
| 30 Sep 2020        | 31 Mar 2021                     | 30 Sep 2021               |
| 31 Oct 2020        | 30 Apr 2021                     | 31 Oct 2021               |
| 30 Nov 2020        | 31 May 2021                     | 30 Nov 2021               |
| 31 Dec 2020        | 30 Jun 2021                     | 31 Dec 2021               |
| 31 Jan 2021        | 31 Jul 2021                     | 31 Jan 2022               |
| 28 Feb 2021        | 31 Aug 2021                     | 28 Feb 2022               |
| 31 Mar 2021        | 30 Sep 2021                     | 31 Mar 2022               |
| 30 Apr 2021        | 31 Oct 2021                     | 30 Apr 2022               |
| 31 May 2021        | 30 Nov 2021                     | 31 May 2022               |
| 30 Jun 2021        | 31 Dec 2021                     | 31 Jul 2022               |

For further information, kindly write to [esr@spcfz.com](mailto:esr@spcfz.com) / [info@spcfz.com](mailto:info@spcfz.com) or visit  
<https://www.mof.gov.ae/en/StrategicPartnerships/Pages/ESR.aspx>