



**MINISTRY OF REVENUE & CUSTOMS: Revenue Services Administration (ESRS)
Regulations 01/2021**

**Revenue Services Administration: Specified Taxpayers for
Implementation of the Electronic Sales Register System**

BINDING SECTION:	<input type="checkbox"/>
What this Ruling is about?	<input type="checkbox"/>
Ruling	<input type="checkbox"/>
Date of effect	<input type="checkbox"/>

Protection Label

1 This ruling provides you with the following level of protection:

This publication (excluding any appendices) is a public ruling for the purposes of section 50 of the *Revenue Services Administration Act 2021 (RSAA)*.

A public ruling is an expression of the Minister's opinion about how the law applies, or will apply to persons, or a class of persons in relation to a particular arrangement or transaction, or a class of arrangements or transactions.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favorable to you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any under-paid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the law applies to you.

Introduction

1. This ruling is in relation to the specified taxpayers defined in accordance with the Revenue Services Administration (ESRS) Regulations 2022 (ESRS Regs).
2. The specified taxpayers are bound to the requirements outlined in the ESRS Regulations.

What this Ruling is about?

Class of person/Arrangement or transaction

3. This ruling applies to the specified taxpayers listed herewith.

The Law

4. Regulation 2(1) of the ESRS Regulations 2022 defines “specified taxpayer” to mean a taxpayer, or class of taxpayer specified in a Ruling of the Minister, required to use an electronic sales register system.

Ruling

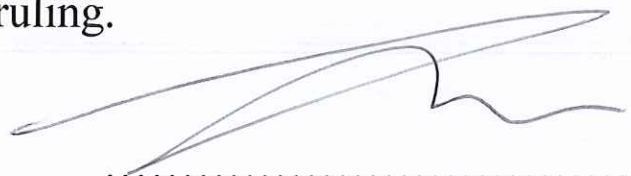
5. Enforcing of the ESRS requirements are aimed directly at a target population. This target population are the specified taxpayers selected to implement the ESRS regulations.
6. For the purposes of this Ruling –
 - a) The specified taxpayers are identified in the list below.

No.	Taxpayer	TIN	LOCATION
1	Jilong Enterprise Ltd	261834	TONGATAPU
2	Mr. Qingzhong Jiang	504267	TONGATAPU
3	Hua Long Enterprises Company Limited	390545	TONGATAPU
4	3Q Trading Company Limited	433037	TONGATAPU
5	Imperial Construction Limited	268288	TONGATAPU
6	Brilliant Star Enterprise Limited	400930	TONGATAPU
7	Ben's Company Limited	488570	TONGATAPU
8	Jin Xiang Company Limited	262299	TONGATAPU
9	Heng Sheng Trading Co. Ltd	433604	TONGATAPU

10	Harmony Enterprises Limited	262749	TONGATAPU
11	Great Wall Enterprises Ltd	395430	VAVA'U
12	Vava'u Shopping Centre Ltd	442277	VAVA'U
13	Sheng Hui Trade Company Limited Trading as Sheng Hui Shopping Centre	461775	VAVA'U
14	Xing Yuan Enterprises Co. Ltd	449030	VAVA'U
15	Pacific Ocean Enterprises Limited	392846	TONGATAPU
16	Zenith Company Limited	587888	TONGATAPU
17	Starfish Limited	506245	TONGATAPU
18	Sandy's Daily Necessities Limited	640659	TONGATAPU
19	Rainbow Development Co Ltd	259172	TONGATAPU
20	Glory Company Ltd	394556	TONGATAPU
21	W&F Enterprises Limited	268037	TONGATAPU
22	Kang Qiang Co Limited	464644	TONGATAPU
23	Tang Dynasty Limited	459817	TONGATAPU
24	Ocean Star Enterprises	261542	TONGATAPU
25	Shuiyu Guo	365192	TONGATAPU
26	Sunny Ocean Enterprises Co Ltd	259990	TONGATAPU
27	Ever Victory	495952	TONGATAPU

Date of effect

- 7. This ruling is effective from date of publication.
- 8. This ruling does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute before the date of issue of this ruling.



..... 2.11/6/2022
Minister of Revenue & Customs

