



MINISTRY OF REVENUE & CUSTOMS
Government of Tonga

SAVINGRAM

To: Hon. Minister, Ministry of Revenue & Customs
From: CEO, Ministry of Revenue & Customs
Reference No: TSU/Sav01-23
Date: 15 February 2023

Dear Sir,

**Re: Public Ruling for Electronic Sales Register System(ESRS) – Specified Taxpayer
Groups 5 – 6B**


This letter serves to inform you of the above subject and hereby attach the public ruling for your approval.

Should you have any further concerns or questions, please contact the undersigned.

Yours Sincerely,



Mr. Michael Cokanasiga
Chief Executive Officer
Ministry of Revenue & Customs

Minister for Finance and Economic Planning's Office	
Received by:	
Date:	15/2/2023
File:	



MINISTRY OF REVENUE & CUSTOMS: Revenue Services Administration (ESRS)
Regulations 01/2022

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

BINDING SECTION:

What this Ruling is about?

Ruling

Date of effect

Protection Label

📌 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 subject 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 and is in addition to and not a replacement of the public ruling issued on 21st June 2022.

No.	Taxpayer	TIN	LOCATION
28	Dingdong Company Ltd	537292	TONGATAPU
29	East Department Company Ltd	499688	TONGATAPU
30	Yong Chang Trading Limited	462350	TONGATAPU
31	Express Trading Company Limited	468583	TONGATAPU
32	Victory Company Limited	492722	TONGATAPU
33	Pacific Zhong Da Import/Export Ltd	354493	TONGATAPU
34	Lavinia Pule Lino trading as LEI SIGNS	336776	TONGATAPU
35	Regal Hardware Ltd	1089321	TONGATAPU
36	Úiha and Sons Group Limited	262718	TONGATAPU
37	Maui 'Atalanga Trading Limited	487500	TONGATAPU
38	Ming Long Limited	406565	TONGATAPU
39	Peni Julie Mafi Store Company Limited	268161	TONGATAPU

40	Sandrea Enterprise Limited	487098	TONGATAPU
41	Forever Limited	473712	TONGATAPU
42	Huaxing Trading Limited	500074	TONGATAPU
43	Hua Yuang Enterprises Ltd	437419	TONGATAPU
44	Jungle Sea Company Ltd	462604	TONGATAPU
45	Paramount Cosmetics Ltd	501044	TONGATAPU
46	Propitious Star Enterprises Ltd	451235	TONGATAPU
47	Shen Long Limited	461397	TONGATAPU
48	Wang Sheng Limited	262512	TONGATAPU
49	Rodney Tuínukuafe trading as Rod King Distillers	432139	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.

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Minister of Revenue & Customs



15/02/2023