



**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
59	Tivionale Mahimahi-mei-Moana Fanua	553948	TONGATAPU
60	Kui Xing Company Limited	844556	TONGATAPU
61	Lee Tien Tsai Store	483757	TONGATAPU
62	Cheaper Than Cheap Co. Ltd	425290	TONGATAPU
63	Stars Investment Enterprise Ltd	457561	TONGATAPU
64	Pacific Manufacturing Limited	261865	TONGATAPU
65	Xin Hui Enterprises Ltd	405478	TONGATAPU
66	Feng Yun Ma	369907	TONGATAPU
67	Silia 'Ali trading as Tapuaki Store	641203	TONGATAPU
68	Zhu Ai Wei	261724	TONGATAPU
69	L.R. Trading Limited	457145	VAVAU

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.



[Handwritten signature]

.....
Minister of Revenue & Customs

22/1/2023