



MINISTRY OF REVENUE & CUSTOMS
Government of Tonga

SAVINGRAM

To: Hon. Minister, Ministry of Revenue & Customs

From: CEO, Ministry of Revenue & Customs

Reference No: LSU/Sav06-23

Date: 14 June 2023

J 14/6/2023

Dear Sir,

Re: Public Ruling for ESRS – Specified Taxpayer Group 7B

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 National Planning's Office	
Received by: <i>PO</i>
Date: <i>15/6</i>	Time:
File:

Scanned & sent 19/6



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
70	AET Company Ltd	500926	TONGATAPU
71	AJ Corporation Limited Trading as Comfort Zone Furniture and Party Rentals	456003	TONGATAPU
72	Asia Pacific Trading Company Ltd	523888	TONGATAPU
73	Chang Xiang Guo	326896	TONGATAPU
74	Emerald Company Limited	501453	TONGATAPU
75	'Esiola Quality Furniture Ltd	794297	TONGATAPU
76	Executive Enterprise Limited	368171	TONGATAPU
77	Fu Yuan Trading Company Limited	468600	TONGATAPU

78	Hao Ming Co Ltd	806323	TONGATAPU
79	Island Beauty Investment Limited	413325	TONGATAPU
80	Island Sky Co Ltd	405643	TONGATAPU
81	Jin Xiang Water Ltd	454317	TONGATAPU
82	Jtanco Construction Limited	438221	TONGATAPU
83	Ocean Star Enterprise Co Ltd	261542	TONGATAPU
84	Starlight Investment Enterprise Co. Ltd	259189	TONGATAPU
85	W & D Electrical Supply Ltd	259464	TONGATAPU
86	Xing Fan Investment Co. Ltd	823024	TONGATAPU
87	Xing Wang Co Ltd	490218	TONGATAPU
88	Y.X.S Trading Limited	493785	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.

.....
Minister of Revenue & Customs



15/6/2023