



**MINISTRY OF REVENUE & CUSTOMS: Revenue Services Administration (ESRS)  
Regulations Public Ruling 2023/05**

**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**

**📌 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 21<sup>st</sup> June 2022.

<b>No.</b>	<b>Taxpayer</b>	<b>TIN</b>	<b>LOCATION</b>
89	ALFA DVD	487775	TONGATAPU
90	Pacific Sheng Li Co. Ltd	486688	TONGATAPU
91	Ellis B. Wang	457248	VAVA'U
92	Jin Ding Hao Manufacturing Ltd	464510	VAVA'U
93	Sulunga 'Unga	913485	VAVA'U
94	FIAS COMPANY LIMITED	1089376	VAVA'U
95	Golden Fortune Enterprise Co. Ltd	259206	'OHONUA, 'EUA
96	Golden Fortune Enterprise Co. Ltd	259206	FATA'ULUA, 'EUA
97	Xing Yuan Enterprises Co. Ltd	449030	FUTU, 'EUA
98	Xing Yuan Enterprises Co.	449030	SAPA'ATA, 'EUA

	Ltd		
99	Friendly Islands Bookshop	257929	'EUA

**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

22/8/2023