

Customs Services

Ph: +685 21561 Fax: +685 21563

PO Box 44, Apia

www.revenue.gov.ws**Inland Revenue Services**

Ph: +685 20411 Fax: +685 20414

PO Box 1877, Apia

www.revenue.gov.ws**PUBLIC NOTICE****NOTICE TO ALL TAXPAYERS REGARDING THE
IMPLEMENTATION OF THE TAX INVOICE MONITORING SYSTEM
(TIMS)**

The Ministry of Customs and Revenue (MCR) has determined the following taxpayers to be above the threshold of SAT \$200,000 per annum and therefore allocated to two groups for ease of implementation.

Group 1 consists of taxpayers that were previously announced and have been given sufficient time to fully comply with the Tax Administration (Tax Invoice Monitoring System) Regulations 2020 (Regulations 2020). MCR has commenced enforcement actions for these taxpayers.

Group 2 consists of taxpayers who are now required under regulation 29 of the Regulations 2020 to register and fully comply by 1 July 2022. Invitations will be sent out for training sessions once level 3 lockdown is lifted but in the meantime please visit MCR website www.revenue.gov.ws or direct link to support <https://support.tims.revenue.gov.ws> to access all material relating to the Tax Invoice Monitoring System and commence enrolment process which can be done remotely via email.

Group 1

TIN	ISLAND	VILLAGE	BUSINESS NAME
109338	Upolu	Aai O Niue	Christina Filipina Ah Leong Trading as Captain Mark Contractor
102961	Upolu	Afega	Ulia Construction Limited
71244	Upolu	Alafua	Feepo Company Limited
102301	Upolu	Alafua	Ms Puataunofo Gabriel
117676	Upolu	Alafua	Henry Ah Lam
115405	Upolu	Alafua	The Color Shop Co Ltd
98927	Upolu	Alamagoto	Loreta Tuala
101653	Upolu	Alamagoto	Tagiaia Wong Soon Trading as Mr Tagiaia Wong Soon
109334	Upolu	Aleisa	Kalepo Fanueli

108299	Upolu	Aleisa	Mr Siegfried Levi Trading as Aleisa Green Works
117729	Upolu	Apia	Eiffel Lubricants Limited
115472	Upolu	Apia	Lata Plantation Development Limited
111243	Upolu	Apia	Samoa Submarine Cable Company
108183	Upolu	Apia	Tanoa Samoa Holdings Ltd Trading as Tanoa Samoa
88484	Upolu	Faatoia	Antonina (Snr) Schwalger Trading as Nina's Shop
105633	Upolu	Fagalii	Sala Sagato Tuiafiso
109463	Upolu	Falefa	Ann Maria Leota Afaese
71050	Upolu	Falelauniu	C J Exports And Imports Ltd
117802	Upolu	Falelauniu	New Era Construction Co Ltd
107079	Upolu	Falelauniu	Samoa Beverage Co Ltd Trading as Taula Beverages
107874	Upolu	Falelauniu	Super Wing Samoa Ltd Trading as Farmers
111796	Upolu	Falelauniu	Taula Beverages Company Limited
102863	Upolu	Faleolo	Digicel Samoa Ltd
108217	Upolu	Faleula	Angelina Laloifi Mataia Afamasaga
112909	Upolu	Falevao	Mamaki Samoa Limited
109032	Upolu	Fasitoo-Uta	Vui Leavasa Trading as Leapale Minimart
96800	Upolu	Fasitoo-Uta	T & N Toleafoa Co Ltd
114544	Upolu	Fugalei	A & H Company Limited Trading as Le Aiga Restaurant
114381	Upolu	Fugalei	Ala Lima Meleisea Trading as Pala Lima Chartered Accountant
102810	Upolu	Fugalei	Alictrius Limited Trading as Dat Car Wash / Dat Car Rental
102846	Upolu	Fugalei	Capital Pacific Limited Trading as Parts Right
103877	Upolu	Fugalei	Chen Chen Sizuan
110564	Upolu	Fugalei	ENT's Ltd
103651	Upolu	Fugalei	Farmer Joe Ltd Trading as Farmer Joe Fugalei
71285	Upolu	Fugalei	Frankie Company Limited
114193	Upolu	Fugalei	Great Motors Limited
111541	Upolu	Fugalei	Homemaker Constructions Ltd
85434	Upolu	Fugalei	Josephine Chan Chui
100142	Upolu	Fugalei	Margean Feesago
70686	Upolu	Fugalei	Maxkar Ltd
117353	Upolu	Fugalei	Rockworkz Limited
101528	Upolu	Fugalei	Rotomould(Samoa) Ltd
70919	Upolu	Fugalei	Salafai Metal Industries Ltd
110120	Upolu	Fugalei	Samoa Trade Ltd
110541	Upolu	Fugalei	The Fortune Limited
70996	Upolu	Fugalei	Treasure Garden Co Ltd
97643	Upolu	Fugalei	Vaega Lei Sam
88687	Upolu	Gagaifo-Ole-Vao	Pasina Mataalii Trading as John Pasina Store

107410	Upolu	Lalomanu	Aga Reef Resort & Spa Limited (Peter Meredith & Co Ltd - Branch)
107664	Upolu	Lalovaea	Alan Cai Co Ltd
103122	Upolu	Lalovaea	Falani Tupuola Trading as Chickalicious Takeaway
110845	Upolu	Lalovaea	Hanky Co Ltd
114893	Upolu	Lalovaea	Ming Xiao Chan
109760	Upolu	Lalovaea	Rhynas Wholesale Ltd
108717	Upolu	Lalovaea	Solar For Samoa Ltd
70958	Upolu	Lalovaea	Tesese Secretarial School Ltd
107056	Upolu	Lalovaea	Tt Services Samoa Ltd
104978	Upolu	Leifiifi	Roberta Tiatia
117875	Upolu	Leifiifi	Marie Louise Broederlow
107196	Upolu	Lelata	Connect IT Limited Trading as Connect IT
116298	Upolu	Lelata	Pacific Multi Products Limited
71275	Upolu	Lelata	Wilex Samoa Soaps And Detergent Products Ltd
118328	Upolu	Lelata	Rudolf Charles Edward Bartley Trading as Wt Media
106884	Upolu	Leone	Pelenise Agavale
104715	Upolu	Lepea	Alnima Motors Ltd
97844	Upolu	Lepea	Pia Jamieson
107245	Upolu	Lepea	Aa Rent-A-Car Limited
107522	Upolu	Lepea	Strickland Limited Trading as Home Timber Hardware Samoa
116886	Upolu	Levili	Super Star Samoa Ltd
106358	Upolu	Lotofaga	Petelo Samuga Fiamme Trading as To Sua Ocean Trench
107104	Upolu	Lotopa	Leihonara's Co Ltd
70486	Upolu	Lotopa	Mariyon Samoa Ltd
80525	Upolu	Lotopa	Mr Sua Rimoni Ah Chong
106809	Upolu	Lotopa	Natashia Nola Ah Ben Trading as Delicious Cakes
98680	Upolu	Lotopa	OSM Investments Ltd Trading as OSM Consultants/Onelook Communications/The Hub
71251	Upolu	Lotopa	Rasmussen Engineering Ltd
102831	Upolu	Lotopa	Tagaloa Faafouina Sua
108786	Upolu	Lotopa	Gabot Holdings Limited
108049	Upolu	Lotopa	Uhrle Auto Repairs Company Ltd
108800	Upolu	Lotopa	Van Victor Wright
88125	Upolu	Luatuanuu	Vitale Ah Tong Vitale
104748	Upolu	Maluafou	Liquor Planet Samoa Limited
107434	Upolu	Maluafou	Vodafone Samoa Limited Trading as Vodafone Samoa
70775	Upolu	Maninoa	Coconut Beach Club Ltd
106563	Upolu	Matafele	ACT Holdings Limited Trading as Mcdonald's
103567	Upolu	Matafele	Aqua Health Care Limited

117316	Upolu	Matafele	Dly Company Limited
70090	Upolu	Matafele	Gold Star Transport Ltd
70962	Upolu	Matafele	Herman Bartley & Sons Ltd
70059	Upolu	Matafele	I H Carruthers Co Ltd Trading as Eveni
98893	Upolu	Matafele	Mandarin Palace Co Ltd
100461	Upolu	Matafele	Mr Laki Mulipola
100911	Upolu	Matafele	Ms Salma Lydia Tuitamana Hazelman Trading as Hazelman Barrister And Solicitor
70225	Upolu	Matafele	Samoa Pharmacy Ltd
104692	Upolu	Matafele	Samoa Post Limited
70770	Upolu	Matafele	Samoa Spare Parts & Accessories Ltd
108157	Upolu	Matafele	Theresa Mah-Kwan Chan Chui
70885	Upolu	Matafele	Tiapapata Towers Ltd
70824	Upolu	Matafele	Tinai Gordon & Associates Ltd
70528	Upolu	Matafele	Travellers Rent A Car Ltd Trading as Budget Rentals
70913	Upolu	Matafele	Treasure Box Ltd
86074	Upolu	Matafele	Drake & Co
97833	Upolu	Matafele	George Feesago
109719	Upolu	Matafele	South Star Company Limited
107073	Upolu	Matautu - Tai	Ryan Owen Cyril Trading as Tor Contractors
99088	Upolu	Matautu - Tai	Samoana Rental Cars Ltd
108858	Upolu	Matautu Lefaga	A & J Enterprises Limited
107203	Upolu	Matautu-Tai	Apia Deep Sea Fishing Company Ltd
83471	Upolu	Matautu-Tai	Mr Anthony Sonny Ah Kuoi
107274	Upolu	Matautu-Tai	Savili Maiava & Darryl Scott Pty Ltd
70790	Upolu	Matautu-Tai	E & L Meredith Co Ltd Trading as Seafood Gourmet
71250	Upolu	Matautu-Uta	Chang Holdings Co Ltd
70892	Upolu	Matautu-Uta	Kooline Refrigeration Samoa Ltd
106067	Upolu	Matautu-Uta	Q & Q Building Materials Co. Ltd
115049	Upolu	Matautu-Uta	K.K Samoa Limited Trading as Island Love Mart
112330	Upolu	Moamoa	Angelica Eleitino Louise Westerlund Trading as Road Runners Services
103268	Upolu	Moamoa	Li Sheng Ye
114894	Upolu	Moamoa	Muliagatele Wilson Fang Trading as Best Value / Noahs Dairy Shop / Ding Ding Dang Restaurant / Satapuala Shop
112834	Upolu	Moamoa	V.M Joinery & Carpentry Ltd
117322	Upolu	Moamoa	Xsao Consult Limited
98996	Upolu	Moataa	Edward Lotasiano Wilson Trading as E L Wilson & Associates
99704	Upolu	Moataa	Kramer Ausenco (Samoa) Limited Trading as Kramer Group
114958	Upolu	Moataa	Alofa Talopau Trading as Sula's Bakery

114067	Upolu	Motootua	Fiona Ey & Komisi Korua
107745	Upolu	Motootua	J & A Wholesale Co Ltd
103257	Upolu	Motootua	J.A.M.A. Enterprises Ltd
99666	Upolu	Motootua	Jaffas Sanitary Systems Ltd
105576	Upolu	Motootua	Mahnaz Chang
99452	Upolu	Motootua	Navigator Enterprises Ltd
106666	Upolu	Motootua	Scalinis Restaurant Ltd Trading as Scalinis Restaurant
70746	Upolu	Motootua	Seb & Rene Sports Ltd
105036	Upolu	Motootua	Shalom Holdings Ltd Trading as Giodanos Pizzaria
70442	Upolu	Motootua	T & L Netzler Co Ltd
108170	Upolu	Motootua	Taito John Roache
71097	Upolu	Motootua	The Samoan Outrigger Hotel Ltd
113063	Upolu	Motootua	Theresa Leui
100877	Upolu	Mulifanua	Mulifanua Beach Resort-Samoa Limited Trading as Sheraton Samoa Beach Resort
112615	Upolu	Mulifanua	Pure Ocean Samoa Ltd
71163	Upolu	Mulinuu	Manoa Enterprises Ltd
104488	Upolu	Mulinuu	Quality Broadcasting Company Ltd
107127	Upolu	Mulinuu	Samoa Broadcasting Corporation Ltd Trading as Tv1
112335	Upolu	Mulivai	Ivan Ah Liki
98069	Upolu	Mulivai	Pelenatete Luka
114054	Upolu	Mulivai	The Immaculate Group Ltd
100940	Upolu	Nofoalii	Mmt Company Ltd
113293	Upolu	Nuu	Serendi Coco Samoa Ltd
115097	Upolu	Nuu	Zhujian Chen
106522	Upolu	Palisi	Bluebird Construction Co Ltd
105312	Upolu	Papaloloa	Ronnie Polataivao
111870	Upolu	Papauta	Fogaa Sylvia Lafaialii
114582	Upolu	Papauta	Mailelani Samoa Body Care Ltd
102464	Upolu	Pesega	Lauano Dr Herbert R Peters Trading as Peters Medical Clinic
98059	Upolu	Pesega	Mr Roderick Mackenzie Trading as R & J Construction
70276	Upolu	Pesega	Tavita Chan Tung & Sons Ltd
110364	Upolu	Pesega	Konelio Falevalu Trading as Pesega Used Toyota Parts
71311	Upolu	Puipaa	H J Retzlaff Holdings Ltd
71264	Upolu	Salani	Salani See. Galu Resort Ltd Trading as Salani Surf Resort
104890	Upolu	Saleimoa	Little Joe Ltd
80011	Upolu	Saleimoa	Lolesio Leana Faavaefou
101577	Upolu	Saleufi	Ainuu Iva Chan Chui

70610	Upolu	Saleufi	Bluebird Lumber & Hardware Co Ltd
107436	Upolu	Saleufi	Cell City Limited
113073	Upolu	Saleufi	City Star Samoa Limited
107246	Upolu	Saleufi	CMN Le Aute Gas Ltd
108004	Upolu	Saleufi	Comptech Ltd
71324	Upolu	Saleufi	Federal Pacific Finance Co Ltd
100644	Upolu	Saleufi	Federal Pacific Insurance Ltd
104612	Upolu	Saleufi	Fexco (Samoa) Limited
107852	Upolu	Saleufi	Fjk Holdings Company Ltd
105489	Upolu	Saleufi	Happy Bargain Samoa Limited
112998	Upolu	Saleufi	It Zone Limited
98482	Upolu	Saleufi	Jane's Pasifika Travel Services Ltd
86185	Upolu	Saleufi	Janet & William Sablan
83675	Upolu	Saleufi	Jay Moors Trading as Music Hutt / J - Land
106026	Upolu	Saleufi	Jermaine Stewart_Janella Finau Stewart
71214	Upolu	Saleufi	L & M Westerlund Ltd Trading as Lucky Foodtown
106049	Upolu	Saleufi	Lope C Arevalo
99037	Upolu	Saleufi	Lucky Construction Ltd
106849	Upolu	Saleufi	Narayan Investments Ltd Trading as Ricoh Samoa Limited
71304	Upolu	Saleufi	Pacific Insurance Underwriters Ltd
70410	Upolu	Saleufi	Pat Ah Him & Co Limited
70684	Upolu	Saleufi	Plt Consultants Ltd
102715	Upolu	Saleufi	Powerlite Electrical & Refrigeration Supplies Ltd
97655	Upolu	Saleufi	Pupi Penitito Trading as Mercy Shop
108671	Upolu	Saleufi	Qin Long Com Ltd
105882	Upolu	Saleufi	Sai Motors Co Ltd
71321	Upolu	Saleufi	Samoa Builders Supplies (Ace Hardware) Limited Trading as Ace Hardware
99186	Upolu	Saleufi	Samoa Realty Limited
99489	Upolu	Saleufi	Stewart Architecture Limited
71284	Upolu	Saleufi	Tisaan International Ltd
71043	Upolu	Saleufi	Transam Samoa Ltd
70742	Upolu	Saleufi	Asiaciti Trust Samoa Ltd
70065	Upolu	Saleufi	Computer Services Ltd
114184	Upolu	Saleufi	Events , Marketing & Distribution Company Limited
114853	Upolu	Saleufi	Intershore Consult (Samoa) Limited
98029	Upolu	Saleufi	Jackie Fepuleai Trading as Global Travel
113112	Upolu	Saleufi	Johnston Associates Samoa Limited
115497	Upolu	Saleufi	Maali Company Pty Ltd
108802	Upolu	Saleufi	Rossanne Preuss Ah Chong Trading as The Body Shop

113259	Upolu	Saleufi	The China Navigation Company Pte Ltd Trading as Swire Shipping Agencies
118731	Upolu	Saleufi	Tuala Pat Leota & Alice Niumata Leota
108655	Upolu	Samatau	Leilua Taulealo
108781	Upolu	Saoluafata	Faileaso Taliu
109604	Upolu	Satapuala	Sun Pacific Energy Ltd
70127	Upolu	Savalalo	A. M. Macdonald Holdings Limited
70699	Upolu	Savalalo	Advanced Automotive Co Ltd
70921	Upolu	Savalalo	Betham Brothers Enterprises Ltd
105023	Upolu	Savalalo	Coin Save Samoa Limited
111436	Upolu	Savalalo	Ji Zhiming
117652	Upolu	Savalalo	Kim's Samoa Limited
108194	Upolu	Savalalo	Lll Company Ltd Trading as Mr Chicken
70143	Upolu	Savalalo	Motor Distributors (S) Ltd
70623	Upolu	Savalalo	Natural Foods International Ltd
114444	Upolu	Savalalo	Ocra (Samoa) Limited
107214	Upolu	Savalalo	Ott Holdings Ltd Trading as Apollo Cinemas
70744	Upolu	Savalalo	Radio Polynesia Ltd Trading as 98 Fm
111390	Upolu	Savalalo	Seven Twenty-Four Mart Limited
107113	Upolu	Savalalo	Speedy Auto Care Limited
117893	Upolu	Savalalo	Tanyamarie Christine Petaia
112811	Upolu	Savalalo	Amei Samoa Limited Trading as DMC
103082	Upolu	Savalalo	Asian Taste Limited
113378	Upolu	Savalalo	Coolma Samoa Ltd
71228	Upolu	Savalalo	Le Well Co.Ltd
109419	Upolu	Savalalo	Samoa Nianda Group Limited Trading as DMC
107174	Upolu	Sinamoga	Elizabeth Lin
116022	Upolu	Sinamoga	Sami Tanielu Gasu - He
71274	Upolu	Sinamoga	Samoa Concept Construction Ltd
88925	Upolu	Siusega	Mr Eneliko Pupi Trading as Eneliko & Saolotoga Shop / Foundations For Farming
113136	Upolu	Siusega	Vagana Electrical Engineering Solutions Ltd
80399	Upolu	Siusega	Ioane Galuvao
110873	Upolu	Siusega	Princessa Company Ltd
105605	Upolu	Sogi	Amanaki Hotel Limited
70638	Upolu	Sogi	Multipharm Laboratories Ltd
71175	Upolu	Sogi	Origin Energy Samoa Ltd
103288	Upolu	Sogi	Tanoa Hotel Samoa Ltd
100071	Upolu	Sogi	Vainiu Te'o Trading As Matniuel Screen Printing / Vainiu A. Taito (VT Construction)
102982	Upolu	Tafaigata	Pacific Recycles Ltd
117002	Upolu	Talimatau	Shuang Xiu Zeng

106659	Upolu	Tamaligi	Aat Wholesaling Co Ltd
99016	Upolu	Tamaligi	G . M . Bakery . Ltd
70782	Upolu	Tamaligi	Lesa's Telephone Services Ltd
106887	Upolu	Tamaligi	Pacific Engineering Projects Ltd
115781	Upolu	Tamaligi	Pereira, Moeono & Associates Limited
98362	Upolu	Tamaligi	Semi Leung Wai Trading as Leung Wai Law Firm
101167	Upolu	Tamaligi	Patsy Oswald & Thomas Michael Annandale
70662	Upolu	Tanugamanono	G & T Holdings Ltd
103355	Upolu	Tanumalala	Esau Vaisola
70781	Upolu	Taufusi	Ah Liki Investments Ltd Trading as Ah Liki Wholesale
70106	Upolu	Taufusi	H.J Keil & Company Limited
114308	Upolu	Taufusi	Jibb Co Ltd
100365	Upolu	Taufusi	Johann Gunter Keil
99937	Upolu	Taufusi	Ken & Lagi Schwenke
98467	Upolu	Taufusi	Kva Consult Limited
99557	Upolu	Taufusi	Maria's Health Care Pharmacy Ltd
70925	Upolu	Taufusi	Ott Engineering Services Ltd
88038	Upolu	Taufusi	Papalii Molesi Scanlan
102613	Upolu	Taufusi	S & S Investments Limited
108000	Upolu	Taufusi	Siaosi Puepuemai & Vanila Puepuemai
108443	Upolu	Taufusi	Plumb Tech Samoa Ltd
117421	Upolu	Tiapapata	Poinsettia Enterprises Company Limited
99870	Upolu	Togafuafua	All Electrical Co Ltd
99791	Upolu	Togafuafua	Dr Satupaitea & Sialei Viali
102252	Upolu	Togafuafua	Margaret Ryan Trading as Margaret's Samoa Tours
113141	Upolu	Togafuafua	Ming Chad Leung Wai
102544	Upolu	Togafuafua	Mr Ikenasio Mika Tupuola
84276	Upolu	Togafuafua	Mrs Palota Yan Kun Trading as Sunrise Restaurant
102035	Upolu	Togafuafua	S O S Ltd
106707	Upolu	Togafuafua	Samoa Hire Pool Ltd Trading as Samoa Hire Pool
104613	Upolu	Togafuafua	Samoa Stationery & Books Ltd
111658	Upolu	Togafuafua	Gas Product Supplies Co Ltd
114105	Upolu	Togafuafua	Raelene Key Trading as Mash Motors
70611	Upolu	Togafuafua	South Seas International Traders Trading as Dhl Courier
105188	Upolu	Tuanai	Wonderful Corporation Ltd
106954	Upolu	Tuanaimato	Mariyon Supermart Ltd
86176	Upolu	Tuanaimato	Mrs Siulepa Aiulu
71093	Upolu	Tufuiopa	Le Vai Ltd
103156	Upolu	Tufuiopa	Island Rock Co Ltd
114635	Upolu	Tulaele	Coastal Contractors Company Limited

100937	Upolu	Tulaele	Kupa Engineering & Water Consult Ltd
118434	Upolu	Tulaele	Martel Pasefika Ltd
113020	Upolu	Tulaele	Sun Burst Wholesale Company Limited
70989	Upolu	Ululoloa	Craig Construction Ltd
114615	Upolu	Ululoloa	Farmer Joe Mani Ltd Trading as Farmer Joe Ululoloa
118653	Upolu	Ululoloa	Lusia Virgin Zhou Trading as Happy Shopping
107337	Upolu	Ululoloa	Miss Sose Ah Lam
109028	Upolu	Ululoloa	Craig Joinery Limited
70634	Upolu	Utualii	Niafane Co Ltd
113404	Upolu	Vaigaga	King Wai Construction Enterprises Limited
104810	Upolu	Vaigaga	Lau Leung King
105961	Upolu	Vaigaga	Pasefika Japanese Imports Ltd Trading as Pasefika Motors
114192	Upolu	Vaigaga	Anthony Coe
105992	Upolu	Vaialele	Penina Wu Zhi Wei
101118	Upolu	Vaialele	SPS Company & Other Educational Services Ltd
115885	Upolu	Vaialele	New Century Ltd
70855	Upolu	Vailima	Alcc Brown Enterprises Co Ltd
108516	Upolu	Vailima	Samoa Meat Supplies Company Ltd
70741	Upolu	Vailima	Vaiala Beach School Limited Trading as Vaiala Beach School
98139	Upolu	Vailoa	C & B Meredith Limited
108200	Upolu	Vailoa	Waste Management Co Ltd
108396	Upolu	Vailoa	Auto Land Apia Limited
117309	Upolu	Vailoa	Joshua Newton Motors Limited
104791	Upolu	Vaimea	Asoai Fiti Junior Siafuloa Leota
107335	Upolu	Vaimea	The 3T's Company Limited
71095	Upolu	Vaimea	Toyota Tsusho (Samoa) Limited Trading as Asco Motors
114844	Upolu	Vaimea	Apia Headstone & Casket Company Limited
70124	Upolu	Vaimea	Lober Industries Ltd
107904	Upolu	Vaimoso	Leilani Schuster
89599	Upolu	Vaisigano	Ruby Chewlit
109323	Upolu	Vaitele	Achatz Construction Limited
71089	Upolu	Vaitele	Ah Liki Construction Ltd
70786	Upolu	Vaitele	Aldan Civil Engineering Construction Co Ltd
113090	Upolu	Vaitele	Anevili Chen
70020	Upolu	Vaitele	Apia Concrete Products Ltd
117500	Upolu	Vaitele	Auto Guys Limited
103631	Upolu	Vaitele	Bargain Group Ltd
70197	Upolu	Vaitele	British American Tobacco Company (Samoa) Ltd
117411	Upolu	Vaitele	Burger Bills Limited

102515	Upolu	Vaitele	Cabella Pacific Construction Samoa Ltd
101717	Upolu	Vaitele	Catherine T. E. Faolotoi
117161	Upolu	Vaitele	Eat The Kiwi Samoa Limited
110941	Upolu	Vaitele	Epifania Afano Trading as Greenology Samoa
105702	Upolu	Vaitele	Farmer Joe (Vaitele) Limited Trading as Farmer Joe Vaitele
108491	Upolu	Vaitele	Golden Samoa Co Ltd
71118	Upolu	Vaitele	H & H Holdings Company Limited Trading as Tivoli Hotel
71268	Upolu	Vaitele	Halecks Apia Motors Ltd
112460	Upolu	Vaitele	Happiness Link Company Limited
102987	Upolu	Vaitele	Jiadong Li
112452	Upolu	Vaitele	Jian Hui Cai
98143	Upolu	Vaitele	John Westerlund Construction Ltd
115076	Upolu	Vaitele	Joshua William Newton
104249	Upolu	Vaitele	K & A Holdings & Company Limited Trading as Arco Chemicals
99437	Upolu	Vaitele	King Construction Ltd
107629	Upolu	Vaitele	Mataafa Saeni Leatupu'e
107826	Upolu	Vaitele	Metek Co Ltd
117660	Upolu	Vaitele	Mingfeng Chen
98859	Upolu	Vaitele	Mrs Lizzie Caffarelli
116621	Upolu	Vaitele	Ngg Cho Pioneers Co Ltd
70160	Upolu	Vaitele	Ott Constructors Limited
110858	Upolu	Vaitele	Pacific Rainbow Liquor Co. Ltd
70665	Upolu	Vaitele	Peleros Minimart Ltd
104165	Upolu	Vaitele	Ppg Consultants, Engineering & Construction Co.Ltd
106976	Upolu	Vaitele	R & R Company Limited
116236	Upolu	Vaitele	Racona Construction Ltd
108184	Upolu	Vaitele	Reid Newton Automotive Limited
104932	Upolu	Vaitele	Rmr Foods Ltd
97115	Upolu	Vaitele	Robert Michael Rankin
99780	Upolu	Vaitele	Ronnie Leituala
100941	Upolu	Vaitele	S L Refrigeration Samoa Ltd
109138	Upolu	Vaitele	Samoa Agriculture Store Company Limited
70298	Upolu	Vaitele	Samoa Breweries Ltd
100293	Upolu	Vaitele	Samoa Works & Engineering Limited
98209	Upolu	Vaitele	Schwartz Construction Ltd
70248	Upolu	Vaitele	Selprize Ltd
70998	Upolu	Vaitele	Silva Transport Ltd
114895	Upolu	Vaitele	Sleepwell International Ltd
106547	Upolu	Vaitele	Splendid Ltd

106548	Upolu	Vaitele	Summer Wholesale Ltd
103398	Upolu	Vaitele	Talofa Spirits & Liqour Ltd
102955	Upolu	Vaitele	Tama-O Le-Mau Contractors Limited
71064	Upolu	Vaitele	The Samoa Observer Co Ltd
112138	Upolu	Vaitele	Top Tree Trimming & Electrical Services Ltd
107827	Upolu	Vaitele	Tradepac Marketing Samoa Limited
101963	Upolu	Vaitele	Tropical Aluminium Co Ltd
71117	Upolu	Vaitele	Tropical Island Bottling Co Ltd
106385	Upolu	Vaitele	V & W Construction Ltd Trading as Portofino Bar And Restaurant
104567	Upolu	Vaitele	Webster Works & Infrastructure Ltd
70557	Upolu	Vaitele	Yoshida Commercial Ltd
102069	Upolu	Vaitele	Yuan Fa Chuanyuan Fa Chen Trading as Yuan Fa Fast Food
106368	Upolu	Vaitele	Diamond Head Design & Build Ltd
103263	Upolu	Vaitele	Krissy Company Limited
89429	Upolu	Vaitele	Paul Loibl Trading as Dmd Loibl Motors
111736	Upolu	Vaitele	Skyline Company Limited
111913	Upolu	Vaitele	Stephen Hastings Trading as Pacific Diesel Repairs
102548	Upolu	Vaitele Uta	Pacific Trade & Industry Co. Limited
71246	Upolu	Vaitele Uta	R & L Keil Holdings Ltd
104572	Upolu	Vaiusu	George Young
102235	Upolu	Vaiusu	Lolesio Ah Ping
110417	Upolu	Vaiusu	Pak Auto Motors Company Limited
109208	Upolu	Vaivase	Arlene Tamapua
104468	Upolu	Vaivase	Eneliko Tiatala Faaolotoi
106815	Upolu	Vaivase Uta	Lee Transport Ltd
103390	Upolu	Vaivase Uta	Rees Hirage Limited
88505	Upolu	Vaivase-Tai	Willie Sinclair Trading as Apia Printing Services
104620	Upolu	Vaivase Uta	Charlie Fruean
108769	Upolu	Vaivase Uta	Discovery Rentals Limited
102589	Upolu	Vaivase Uta	Mkr Investments Trust
99856	Upolu	Vaivase Uta	Uaina Liki
70849	Upolu	Vaoala	Lee Hang Enterprises Ltd Trading as Myna's Mini Mart
103865	Upolu	Vaoala	Quantum Contrax Ltd
109181	Savaii	Faga	Amoa Lagoon Resort & Spa Limited
101126	Savaii	Fagamalo	Handymen Contractor Company Ltd
106972	Savaii	Salelologa	Alps Engineering (2011) Co. Ltd Trading as Alps
70015	Savaii	Salelologa	Amataga Trading Co Ltd
70878	Savaii	Salelologa	Apia Lua Ltd
104763	Savaii	Salelologa	Big Island Construction Limited

117080	Savaii	Salelologa	Brothers - Yan Company Limited
70546	Savaii	Salelologa	CCK Trading Ltd
116759	Savaii	Salelologa	Chi Yuan Liu
110960	Savaii	Salelologa	Freedom Company Ltd
112317	Savaii	Salelologa	Palepa Tulaga Daqun-Ye
89038	Savaii	Salelologa	Ropati Sagato
101465	Savaii	Salelologa	Sakalafai Contractors Ltd
102959	Savaii	Salelologa	Salafai Construction Ltd
70940	Savaii	Salelologa	Samoa Land Corporation Limited
102984	Savaii	Salelologa	T M Transport Co Ltd
84871	Savaii	Sapapalii	Tuliafiafi Li'o Foleni
105289	Savaii	Siufaga	Fico Construction Ltd
110608	Savaii	Siufaga	Savaii Transport Limited
71200	Savaii	Tuasivi	Osa Naumati & Sons Ltd

Group 2

TIN	ISLAND	VILLAGE	BUSNESS NAME
101460	Upolu	Apia	Beverly Levi Trading As Fishermen's Feast
107828	Upolu	Malifa	Samoa Events Management Co Ltd
117510	Upolu	Togafuafua	Patricia Clotilda Mesepa Paterika
70456	Savaii	Vaisala	Vaisala Hotels Company Limited
70685	Upolu	Saleufi	Ah Kam's Motel Ltd Trading as Ah Kam's Motel Ltd (Apia Central)
101471	Upolu	Tapatapao	Faasavalu Dave Parker Trading as Cloud 9
120267	Upolu	Vaitele	Oceania Gas Limited
70161	Upolu	Vaitele	Pacific Aluminium Ltd
70443	Upolu	Sogi	Elisa's Motels Co Ltd
70511	Upolu	Saleufi	Chandra Finance Ltd
70766	Savaii	Salelologa	Rowlen Financial Services Ltd Trading as Rowlen Financial Services
70887	Upolu	Vaimea	Rm & J Keil Co Ltd
70916	Upolu	Matafele	Intetrust Limited
71079	Savaii	Manase	Sandy Beach Resort Ltd Trading as Stevenson's At Manase
71082	Upolu	Saleufi	Pacific Holdings Ltd
71208	Savaii	Faala	Savaii Surfaries
71237	Upolu	Savalalo	Portcullis (Samoa) Ltd
71253	Upolu	Fugalei	Talamua Publications Ltd
71255	Upolu	Salamumu	Clearwater Sports Resort Ltd
71314	Upolu	Matautu-Tai	Siva Afi Ltd
80212	Upolu	Leauvaa	Nimoe Chung Sum

81332	Upolu	Malie	Taulafo Seiuli (Snr)
85442	Upolu	Sogi	Seti Afoa Trading as Samoa Events
86192	Savaii	Lalomalava	Amataga Gidlow
88159	Upolu	Malifa	Isabella Ah Chong
88225	Upolu	Matafele	Meilin Choi Trading as Jotta Graphics
88645	Upolu	Vaitoloa	Burgess David Trading as Sal's Village Lodge
88844	Savaii	Vaisala	Fili Roma
89711	Upolu	Tuanai	Folole Ah Cheung Ulualo
97892	Upolu	Matautu	Charlie Rosfili F Trading as Syl-Mart & Bakery
98293	Upolu	Vaitele	Afa Leaupepe
98349	Upolu	Vaitele	Johnny Lang Siu
98400	Upolu	Savalalo	Samoa Finance Co Ltd Trading as Samoa Foreign Currency Dealer
98639	Upolu	Mulifanua	Mclean David Hamish
98821	Upolu	Matafele	Tradewinds Fishing Co Ltd
98929	Upolu	Vailuutai	Savaauli James Williams
99048	Upolu	Saleufi	Apia Stevedoring Ltd
99072	Upolu	Vaisigano	Mara Faletose Trading as Inalani's Catering
99609	Upolu	Lotopa	Billy Peters Trading As Bad Billy's Cafe
100002	Upolu	Apia	Go Advertising Samoa Limited
100113	Upolu	Vaiala Tai	Mr James Arp Trading as Samoana Hotel
100116	Upolu	Nuu	Henrietta Iiga
100133	Upolu	Lalovaea	Trade Supplies (Samoa) Limited
100532	Upolu	Vaitele	Rudolph Meredith
100561	Upolu	Apia	Isikuki Punivalu & Associates Ltd
100645	Upolu	Saleufi	Pacific Money Transfers Limited
100669	Upolu	Savalalo	Uaeseneiaso Masame
100842	Upolu	Vailele	Mr Milovale Moke
101329	Upolu	Matautu-Uta	Auto Instant Finance Ltd
101665	Upolu	Malololelei	Bear Systems International Limited
102299	Upolu	Sogi	Mrs Maxine Sausi Mailo Trading as Caf'Een
102513	Upolu	Vailoa	Mr Muagututagata Joe Ah Ching Trading as Henina Transport
102649	Upolu	Faleula	Milaneta Loau
102651	Upolu	Vaitele	Fia Sapolu
102657	Upolu	Maluafou	Kurene Endemann Trading as Kurene's Kitchen - Catering & Restaurant
102683	Upolu	Taufusi	The Ink Patch Money Transfer Ltd
102735	Upolu	Lalomanu	Tautala N Taufua
102755	Upolu	Vaitele	Mr Jason Leiataua Trading as A & J Lawnmowing And Drainage Services
102960	Savaii	Sataua	Taua'e General Contractors Ltd

103067	Upolu	Mulifanua	Island Ventures Ltd Trading as Le Vasa Resort
103204	Upolu	Faatoia	Debbie Te'o
103285	Upolu	Malifa	Oceanic Communications Ltd
103427	Upolu	Ululoloa	Geobel Refrigeration Aircon. & Electrical Ltd
103512	Upolu	Vaitele	Togisau Chan Sau
103595	Upolu	Apia	Pacific Electrix Samoa Ltd
103630	Upolu	Papauta	Mulivai(Jr) Lauano
103654	Upolu	Savalalo	Pacific Way Money Transfer Limited
103744	Upolu	Vailima	Manumea Villa Resort Co Ltd
104356	Savaii	Fagamalo	Norterra Rural Resources (Samoa) Limited Trading as Savaii Lagoon Resort
104938	Upolu	Motootua	Jurgen Benjamin Kruse
105226	Upolu	Vaiala Tai	Xing Wei Trade Co Ltd Trading as Xing Wei Trade Co Ltd
105239	Savaii	Salelologa	Falanisisi Bartley Falanisisi
105495	Upolu	Saleufi	Mr Mingsheng Chen
105522	Upolu	Vaitele-Fou	Lucky Johan Andersen
105611	Upolu	Leufisa	Daniel Burkhart Trading as Clean4All
105725	Upolu	Sinamoga	Lauina Pauga Trading as Elina's Store
105859	Upolu	Tuanaimato	Mr Jonathon Edward Meredith
105906	Upolu	Matafele	Csl Mobile Limited
105981	Upolu	Vaimea	Mr Sekoa Chan Boon
106124	Upolu	Fugalei	Tifaimoana Company Ltd
106132	Upolu	Matautu Uta	Mrs Alexandra Samau Faalogo Trading as Denzal Services
106260	Upolu	Savalalo	Nisa Limited Trading as Pacific Ezy
106304	Upolu	Vailoa	Patrick Ganey Ah Ching Trading as Ganey Painters
106585	Upolu	Saleufi	Tv Finance Ltd
106597	Upolu	Faleolo	Oceania Aviation Samoa Ltd
106637	Upolu	Faleolo	Popo Su'a Trading as New Image
106764	Upolu	Malololelei	Brice Jory Georges Waroux Trading as Aquaspread
107075	Savaii	Sili	Iona Faaolatane Trading as Pao's Plumbing Contractor
107078	Upolu	Saleufi	Spbd Micro Finance (Samoa) Ltd Trading as Spbd
107232	Upolu	Vaitele	Mrs Fatima Zohra Fuatai Leafa Nazar Trading as Pasefika Rentals/Taj Mahal Restaurant
107329	Upolu	Motootua	Mrs Tosca Roseanne Leinati Netzler
107364	Upolu	Vaitele Fou	Mr Kuang Songhui
107408	Upolu	Motootua	Mr Kurt Von Reiche Trading as Coxon Apartment
107433	Upolu	Tuanaimato	Tcb Security Services (Samoa) Ltd
107442	Upolu	Saleimoa	Ms Peata Daizy Pula Trading as Peata's Salon / Pula Store
107606	Savaii	Satupaitea	Kalapu Matiu

107690	Upolu	Fugalei	Rosie Vaai
107724	Upolu	Taufusi	Mr Fuimaono Leasiolagi Trading as Samoa Central Oil
107891	Upolu	Tamaligi	Tv2 Network Company Ltd Trading as EFKS Tv
107920	Upolu	Moamoa	Lealofi Lorraine Leung Wai Trading As Loralei
107987	Upolu	Laulii	Pauga Talalelei Trading as Pauga & Associates
108006	Upolu	Apia	Lamana Development (Samoa) Ltd
108039	Upolu	Vaitele	Transworks Ltd
108048	Upolu	Fugalei	Fu Yu Yuan Limited
108067	Upolu	Lalomanu	Lydia Sini
108144	Upolu	Faleapuna	Leuaina Seaside Resort Ltd
108169	Upolu	Lalovaea	Luana Olga Von Reiche - Roache
108562	Upolu	Fugalei	Juliana Westerlund
108728	Upolu	Siusega	Maddy's Finance Ltd
108832	Upolu	Pesega	Muliagatele Alfred Hunt
108854	Savaii	Papa	Mr Mataese Silafau
109155	Upolu	Vaitele Uta	Vili Leleisiuao Trading as H & J Rental
109197	Upolu	Vaitele	Darren Christopher Young Trading as Young Steel Samoa
109336	Upolu	Manono-Uta	Mayple Cao
109399	Upolu	Magiagi	Tailofia Salu Fiaula
109411	Upolu	Tafaigata	Sefo Esera Lesja Pa'u
109562	Upolu	Niusuatia	Vili Matthes
109736	Upolu	Vaitele	Golden Coconut Export Limited
109771	Upolu	Alafua	Vaaaoao Salu Kalisi Alofipo Trading as Agape Global Car Rental
110041	Upolu	Saleufi	Maria Nansen Trading as Shop Smart
110059	Upolu	Poutasi	Fruit Pacifique Limited
110076	Upolu	Laulii	Fuatimau Maumea Leniu
110140	Upolu	Vaimea	Vision Car Rental Ltd
110199	Upolu	Apia	Papalii Li'o Taeu Masipa'u Trading as Summit Lawyers
110271	Upolu	Puipaa	Pekina Supermarket Limited
110313	Upolu	Vaimea	Bluewave Wireless Limited
110333	Upolu	Vaivase-Uta	Silafau Paul Meredith
110481	Upolu	Sataoa	Laufale Fanuatanu Tautala
110558	Upolu	Matafele	Samoa International Development Limited
110883	Upolu	Saleufi	Samoa Market Limited
110949	Upolu	Ululoloa	Craig Housing Ltd
111415	Upolu	Faleasiu	Tuafuti Paepaega Maiava
111553	Upolu	Vaitele	Yuhua Construction Company Limited
111712	Upolu	Vaitele	Lei Sam Lee
111759	Upolu	Motootua	Olasina Enterprises Ltd

111853	Upolu	Moamoa	Marieta Ainslie Chu Ling - So'o Trading As Chu Ling - So'o Consultancy
111901	Upolu	Puipaa	Sekoa Ah Chong
112125	Upolu	Tufuiopa	Su'a Helene Wallwork & Travis Lamb
112178	Upolu	Lotopa	Taulafo Sefo Seiuli
112212	Upolu	Vaiee	Siaosi Tuia
112230	Upolu	Lalovaea	Annie Ieremia
112281	Upolu	Saleufi	Cyrus Stephen Ah Chong Trading as Talofa Inn & Rental Cars 4 Less
112321	Upolu	Vaimoso	Aga's Got An Attitude (A.G.A) Limited
112585	Upolu	Vaitele Tai	Patricia Pulotu Hong
112698	Upolu	Lotopa	Afroz Aslam Ali
112707	Upolu	Malifa	Pasifika Media Limited Trading as Pasifika Media
112717	Savaii	Salelologa	H & L Limited
112761	Upolu	Samusu	Jed's Star Ltd Trading as Environ - Care
112807	Upolu	Moamoa	Enoka Enoka Trading as Ramsi Store
112901	Upolu	Satapuala	Lama Fetu
113138	Upolu	Vailoa	Wang Da Company Limited
113816	Upolu	Vaitele	Beatrice Ruth Ott
113978	Upolu	Mulivai	Big Hand Company Limited
114006	Upolu	Aleisa	Oge Teuila Howman
114012	Upolu	Matafele	Dora Tafaatafasia Faraimo Lelevaga Trading as Dornees Catering / Dornees Finance / Dornees Production
114024	Upolu	Togafuafua	S N S Island Restaurant
114089	Upolu	Motootua	Magnum Opus Enterprises Limited
114090	Upolu	Vaigaga	J & S Company Limited
114142	Upolu	Fugalei	University Vaiula Sialaoa
114317	Upolu	Vaitele	Faufata Levi
114396	Savaii	Salelologa	Jianfeng Cao
114452	Upolu	Vaivase-Uta	Jaydin Leigh Kane Meredith
114457	Upolu	Vaivase	Hamrock Construction Company Enterprises Limited
114514	Upolu	Savalalo	L & Z Ltd
114534	Upolu	Vaitele	Iaeli Tovia Faasavalu
114597	Upolu	Apia	Caelis International Ltd
114649	Upolu	Saleufi	Gold-In (Samoa) Co Ltd
114959	Upolu	Alafua	Taupule Taufao Trading as Arilei Couture
114970	Upolu	Mulivai	Apex Pacific Solution Co Ltd
115085	Upolu	Vailima	Daniella Leota
115176	Upolu	Saleufi	Yongzhi Huang
115224	Upolu	Faleula	Anne Siakisini
115236	Upolu	Motootua	Ekeroma Properties Ltd

115452	Upolu	Vailele	Chen Hong Trading as K F Mart / K F Wholesale / K F Bakery
115822	Upolu	Tamaligi	Momentum Incorporated Limited
115841	Upolu	Tauese	Isabel Maiava
116201	Upolu	Salamumu	VC Global Limited
116219	Upolu	Togafuafua	Philip Joseph Moore Trading as Coffee Roasters Samoa
116554	Upolu	Nuu	Pacific Yummy Food Enterprise Ltd
116568	Upolu	Vailima	Peter Gafa Lokeni
116636	Upolu	Fugalei	Sunshine Farms Limited
116679	Upolu	Motootua	Dr Tamara Ah Leong-Nowell
116747	Upolu	Vaisigano	Aggie Grey's Hotel Limited
116935	Upolu	Falelauniu	Tanuli Pelone Tui Savaii
117106	Upolu	Lalovaea	Adam Smith International (Australia) Pty Ltd
117177	Upolu	Falelauniu	Kalepo Siliga
117278	Upolu	Saleufi	Xiangtian Advertising Design Co. Limited
117297	Upolu	Moataa	Falevi Petana
117324	Upolu	Manono-Uta	Berekar Tafatolu Kennar
117413	Savaii	Salelologa	Maria Tovia Vaitelu
117724	Savaii	Salelologa	Savaii Foods & Produce Limited
117754	Upolu	Fugalei	Hana's Ltd
117943	Upolu	Apia	Dt Global Australia Pty Limited
117959	Upolu	Lalovaea	Nagoya Motors Limited
118427	Upolu	Vailele	Tafale Saina Penaia
118583	Upolu	Salesatele	Li Pengfei
118759	Upolu	Talimatau	Ruta Perelini
119312	Upolu	Vailoa	Olive Tagaloa Chen Trading as Best Buy Supermarket
119494	Upolu	Vailoa	Hoorain Motors Limited

For more information please do not hesitate to contact the TIMS Support Team via email tims@revenue.gov.ws

Ma le faaaloalo lava,

Seumanu Ieni Asani- Sheppard
ACTING CHIEF EXECUTIVE OFFICER