



LAND & DEEDS OFFICE

13 AUG 1979

GISBORNE

SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, 2 AUGUST 1979

Published by Authority

WELLINGTON: FRIDAY, 3 AUGUST 1979

Names of Tax Evaders

PURSUANT to section 238 of the Land and Income Tax Act 1954, and section 427 of the Income Tax Act 1976, the following Schedules comprising the names of all persons (including companies) who in respect of certain offences relating to taxation, have been convicted, or have been charged penal tax during the year ended 31 March 1979, are hereby published.

Dated at Wellington this 14th day of June 1979.

T. M. HUNT, Commissioner of Inland Revenue.

SCHEDULE I

PERSONS CONVICTED UNDER SECTION 228 (1) (b) AND (c) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) AND (c) OF THE INCOME TAX ACT 1976 OF WILFULLY MAKING FALSE RETURNS OF INCOME OR GIVING FALSE INFORMATION OR OF AIDING, ABETTING, OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SUBSECTION 228 (1) (b) OF THE LAND AND INCOME TAX ACT 1954 OR SUBSECTION 416 (1) (b) OF THE INCOME TAX ACT 1976 AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 231 OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 420 OF THE INCOME TAX ACT 1976.

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Offence(s) Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Aim, Brian Stewart ..	New Plymouth ..	Farmer ..	A	1971-74 ..	794	..
Anderson, John ..	New Plymouth ..	Painter and paperhanger ..	A	1976 ..	76	..
Ashford, Raymond Purei ..	Tauranga ..	Clerk ..	A	1976 ..	62	..
Baird, Jeffrey Mervyn ..	New Plymouth ..	Labourer ..	A	1976 ..	78	50
Bolton, David John Cordell ..	New Plymouth ..	Electrician ..	A	1975-76 ..	441	..
Bradford, Jan Marie ..	Tauranga ..	Clerk ..	A	1978 ..	118	..
Brophy, James Peter (Jnr) ..	Okato ..	Dairy farmer ..	A	1968-72, 1974-76 ..	4,750	2,800
Burr, Ronald John ..	Browns Bay ..	Builder ..	A	1968-75 ..	27,605	9,000
Colville, William Conley ..	Hawera ..	Electrician ..	A	1972, 1974-76 ..	787	..
Daniels, James Robert ..	Wellington ..	Hairdresser ..	A	1969-75 ..	3,644	1,000
David, Kimiora ..	Wellington ..	Student teacher ..	A	1977 ..	344	100
David, Louis Martin ..	Hastings ..	Land agent ..	A	1973-76 ..	3,183	2,020
Evans, Gwyn ..	Stoke ..	Real estate salesman ..	A	1972-74 ..	3,682	2,300
Finch, Christopher William ..	Pareora ..	Freezing Worker ..	A	1976 ..	108	..
Flanagan, Nuala Marie ..	Tauranga ..	Clerk ..	A	1978 ..	34	..
Hebberd, Maurice John ..	Rai Valley, Nelson ..	Butcher, contractor ..	A	1969-71, 1973-75 ..	14,941	8,150
Heseltine, Brian Arthur ..	Christchurch ..	Indent manager ..	A	1973-77 ..	1,215	785
J. S. Jago Ltd. ..	Hamilton ..	Retail jewellers ..	A	1972-77 ..	24,966	3,000

SCHEDULE I—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Offence(s) Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Joseph, Sonny Whatarangi (also known as Larry Joseph)	Tokoroa ..	Mill hand ..	A	1976 ..	521	100
Jury, Christopher Ross	Waitara, New Plymouth	Farmer ..	A	1972-75 ..	21,258	5,450
Keegan, Michael Wayne	Porirua ..	Painter ..	A	1972-75 ..	2,079	400
Ken's Panelbeating Co. Ltd.	Invercargill	Panelbeaters ..	A	1969-76 ..	4,210	1,525
Mathews, Kenneth Norman	Invercargill	Company director ..	B	1969-76 ..	..	..
In relation to returns furnished by Ken's Panelbeating Co. Ltd.						
Leadley, Geoffrey John	Mount Wellington	Mechanic/bus body worker	A	1973-76 ..	704	350
Lloyd, Ivan Earl (alias Ivan Jackman)	Dunedin	Chainman ..	A	1977 ..	789	100
Lose, Tavake	Kelston ..	Baker ..	A	1976 ..	1,289	..
Lowe, Leslie	Winton ..	Fruiterer ..	A	1971-76 ..	6,497	3,650
Lowe, Pauline Peggy (also known as Po Lan Lowe)	Winton ..	Fruiterer ..	A	1971-76 ..	4,535	2,780
Lumsden, Dennis	Nelson ..	Real estate agent ..	A	1972-74 ..	4,891	3,000
Maksimovic, Svetislav	Christchurch	Warehouseman ..	A	1969-77 ..	9,802	5,500
Marsh, Maurice James	Christchurch	Real estate salesman ..	A	1971-76 ..	1,986	540
Mathews, Dennis James	Tauranga	Clerk ..	A	1978 ..	210	..
Mischeski, James Lawrence	New Plymouth	Slaughterman and demolition contractor	A	1967-75 ..	3,575	1,300
Newton and Sykes Ltd.	Dunedin ..	Panelbeaters ..	A	1972-76 ..	3,717	2,300
O'Brien, Michael John	Henderson	Carpet layer ..	A	1976 ..	2,423	750
O'Connor, Neil Quentin	New Plymouth	Electrician ..	A	1973-75 ..	2,055	400
Quinn, Trevor	Richmond	Builder ..	A	1974-76 ..	9,714	5,500
Rathbun, Margaret Ellen	Christchurch	Hospital aide ..	A	1974-77 ..	2,153	700
Ratima, Jack	Centre Bush	Shearer and shearing contractor ..	A	1976 ..	2,349	..
Rice, Eileen Mae Alice	Christchurch	Food supervisor ..	A	1973-77 ..	2,583	1,000
Robinson and Latham Ltd.	Christchurch	Joinery manufacturers ..	A	1972-76 ..	4,233	2,050
Latham, William McKinnon	Christchurch	Managing director ..	B	1972-76 ..	..	..
In relation to returns furnished by Robinson and Latham Ltd.						
Sanders, Phillip James	Lower Hutt	Clerk ..	A	1978 ..	115	45
Shore, Gavin	Timaru ..	Share-fisherman ..	A	1977 ..	172	..
Simons, Clarence Keith (also known as William James)	Orakei ..	Printer ..	A	1974-76 ..	3,257	250
R. T. Solomon Ltd.	Wellington	Panelbeater ..	A	1970-76 ..	5,098	3,000
Solomon, Richard Thomas	Wellington	Company director ..	B	1970-76 ..	..	..
In relation to returns furnished by R. T. Solomon Ltd.						
Thomas, Patrick Michael	Oakura .. New Plymouth	Labourer ..	A	1976 ..	206	..
Thompson, Daniel Joseph	Tauranga	Clerk ..	A	1977-78 ..	401	..
Vernall, George Montague	Christchurch	Clerk ..	A	1974-76 ..	1,292	450
Wallace, William Albert Robert	Invercargill	Taxi proprietor ..	A	1973-77 ..	3,525	1,700
Webber, Graham Donald	New Plymouth	Disco operator and musician	A	1973-76 ..	1,741	650
Wicks, Mabel Eleanor	Gisborne ..	Fish shop proprietress ..	A	1975-76 ..	1,410	350
Wicks, Raymond	Gisborne ..	Fish shop proprietor ..	A	1975-76 ..	1,314	350
Williams, Elwyn	Wellington	Carpenter/builder ..	A	1973-75 ..	3,522	900
Wilson, Arthur Reginald	Upper Hutt	Painter ..	A	1968-76 ..	3,159	..
Wilson, Elizabeth Gladys	Ohakune, Wanganui	Market gardener ..	A	1971-75 ..	4,818	1,675
Wilson, Ngawai	Island Bay	Key punch operator ..	A	1976 ..	146	20
Wilson, Victor	Ohakune, Wanganui	Market gardener ..	A	1971-75 ..	7,207	2,600
Wolfe, Dudley Gerald	Napier ..	Carpet layer ..	A	1973-76 ..	6,531	2,800

*Column (4) indicates the nature of the offence, as follows:

"A" willfully making false returns of income or giving false information.

"B" aiding, abetting, or inciting another person to commit an offence.

†The information in columns (5) and (6) refers solely to the particular year or years for which a conviction was entered.

SCHEDULE II

PERSONS OTHER THAN THOSE IN SCHEDULE I WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 231 OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 420 OF THE INCOME TAX ACT 1976 FOR EVADING OR ATTEMPTING TO EVADE THE PAYMENT OF INCOME TAX OR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF INCOME TAX.

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Acott, Ian William	Rotorua ..	Tearoom proprietor ..	A	1973-76 ..	1,003	550
Acott, Shirley Jane	Rotorua ..	Tearoom proprietress ..	A	1973-76 ..	921	550

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Adamson, Robert Martin	Birkenhead (formerly Remuera)	Carpet layer	A	1976	3,598	100
Aiono, Fofi	Porirua	Motor attendant	A	1978	328	150
Air Automation Ltd.	Lower Hutt	Manufacturers and retailers of compressed air machinery	A	1971-76	2,628	800
Alderton, James Dale	Kawau Island	Boat owner	A	1977	109	50
Aldridge, Ian	Christchurch	Sewing machine retailer	B	1971, 1973-76	39,413	14,535
Allen, Graham William	Auckland (formerly Matamata)	Company manager	A	1976	3,027	1,000
Alex Shand and Co. Ltd.	Hamilton (formerly Huntly)	Bakers	A	1968-73	5,370	2,500
Allison, Roger Lindsay	Epsom	Plumber	A	1974-76	11,406	750
Alve, Hilton	Taupo	Builder	A	1972, 73, 75, 76	7,149	2,800
Anae, Niusulu	Mount Albert (formerly Grey Lynn)	Bank officer	A	1975	258	125
Ansty, Derek Edmund	Mangere	Bricklayer	B	1971-76	11,712	3,000
Arawa Travellers Centre Ltd.	Rotorua	Souvenir retailers	A	1976	1,324	250
Archibald, Gordon Hugh	Mount Roskill	Building supervisor	A	1977	131	50
Armitage, William Francis	Porirua	Mechanic	A	1977	85	30
Ashby, Steven Richard	Rotorua (formerly Grey Lynn)	Machine operator	A	1977	326	30
Atherton, Janet Eileen	Takapuna	Cook	A	1976	150	20
Autagavaia, Lualua	Herne Bay	Taxi proprietor	A	1973-76	2,726	900
Auvaa Kirita	Mount Roskill	Machinist	A and B	1973-76	660	305
Babbington, William Koro	Palmerston North	Beef butcher	A	1977	316	150
Badger, Susan Patricia	Orakei	Secretary	A	1977	264	20
Bailey, Beverley Kathleen	St. Heliers	Service station attendant	A	1976	73	30
Bailey, John Edward	Christchurch	Clerk	A	1977	480	50
Baker, David George	Onehunga	Engineer	A	1975-77	910	300
Baker, George Ernest	Morningside	Storeman	A	1977	167	40
Baker, Janice Carolyn	Cockle Bay	Bookkeeper	A	1977	113	30
R. and P. Baker Ltd.	Te Kuiti	Takeaway food bar proprietors	A	1976, 1977	865	450
Bakker, Rudy	Papakura	Linesman	A	1977	278	30
Ball, Brian John	Levin	Welder	A	1977	104	40
Ballantyne, Anthony (also known as Tony Williamson)	Hamilton	Salesman	A	1977	444	200
Banfield, Kathleen Mary	Christchurch	Retired school teacher	A	1971-77	2,239	1,290
Bannister, Linda June	Forest Hill (formerly Devonport)	Air hostess	A	1977	134	20
Barrell, Isabelle Barbara	Tauranga	Company director	A	1972, 1973	219	175
Barrell, Leonard	Tauranga	Company director	A	1972, 1973	208	175
Barker, Thomas Alfred	Tauranga	Painter and decorator	A	1975, 1976	380	200
Barter, Barry William	Manurewa	Butcher	A	1977	129	40
Bartlett, Kevin Francis	Papatoetoe	Engineer	A	1977	174	100
Bartosh, Roger Wentworth	Wellington	Milk vendor	A	1978	63	50
Bay Drilling Ltd.	Tauranga	Drilling operators	A	1974-77	3,831	1,500
Baty, Terry Desmond	Whakatane	Apprentice mechanic	A	1978	78	50
Baylis, Peter Robert	Tauranga	EDP officer	A	1978	144	100
Beard, Jane Dorothy	Remuera	Sales representative	A	1977	141	50
Bee, Paul Anthony	New Plymouth	Labourer	A	1977	88	100
Belk, Francis Ivanhoe	Mangere Central	Engineer	A	1977	368	60
Beck, Leonard Clifford James	Pt. England	Bar manager	A	1977	135	50
Belcher, Pamela	Manurewa	Clerk	A	1977	124	30
Beniamina, Teariki	Mount Roskill (formerly Ponsonby)	Boner	A	1977	124	60
Bernard, Nancy Margaret	Mount Roskill	Press machinist	A	1977	196	100
Best, Patricia Ann	Hamilton East	Hairdresser	A	1978	219	150
Bhikoo, Mohammed Abdalsumud	Westmere	Civil servant	A	1977	180	100
Bicleski, Ian Francis	Tauranga	Linesman	A	1978	50	30
Billing, Roy Harwood (Jnr)	Auckland 1	Actor	A	1977	170	50
Birchall, Gary John	New Plymouth	Electrician	A	1976	186	50
Blake, Grace Eileen	Panmure	Clerk	A	1977	179	30
Blanshard, Arthur	Papatoetoe	Carpenter	A	1975-78	759	400
Boag, Gloria Irene (nee Cade)	Howick	Secretary/postal clerk	A	1976, 1977	288	150
Bootsman, Margaret McNicol	Herne Bay	Shop assistant	A	1976	169	20
Borlase, William Donald	Nelson	Butcher	A	1968-76	5,908	2,655
Bowden, George Samuel	Kawerau	Mill hand	A	1977	334	40
Bowman, Alan John	Stokes Valley	Sales representative	A	1978	114	80
Brant, Cyril James	Lower Hutt	Engineer	A	1971-76	2,965	300
Braun, James Charles	Hamilton	Brewery worker/roofing contractor	A	1975	2,396	700

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Brett, Rowland Glendining	Howick ..	Shop assistant ..	A	1977 ..	109	30
Brian Kilmartin Roofing Ltd.	Lower Hutt ..	Roofing contractors ..	A	1974-75 ..	2,248	450
Brice, Gerard Phillip	Christchurch ..	Textile representative ..	A	1974-77 ..	462	40
Bridgens, Edward Grant	Bucklands Beach ..	Company representative ..	A	1977 ..	120	50
H. H. Brinson Ltd.	Taupo ..	Funeral directors ..	A	1974-77 ..	7,355	2,500
Briscoe, David Martin	Glenfield (formerly Mangere)	Motorcycle salesman ..	A	1977 ..	133	60
Brljevich, Victor	Manurewa ..	Contractor ..	A	1973-77 ..	525	250
Broad, Edward George Thomas	Epsom ..	Storeman ..	A	1976 ..	92	20
Brophy, James Peter	Okato ..	Dairy farmer ..	A	1966-67 ..	756	550
Brothers, Gary Dean	Massey (formerly Te Atatu North)	Clerk ..	A	1977 ..	134	20
Brown, Helen Susan Amy	Wellington ..	Schoolteacher ..	A	1978 ..	146	100
Brown, Martin Stanley	Remuera ..	Dental technician ..	A	1977 ..	180	100
Brown, Tony Richard	Henderson ..	Silk screen printer ..	A	1977 ..	91	50
Browning, Alistair James	Grafton ..	Bookseller ..	A	1977 ..	163	50
Bruce, Norman	Miramar ..	Electrician ..	A	1978 ..	157	75
Bryant, Geoffrey Peter	Dunedin ..	Labourer ..	A	1977 ..	139	75
Bryant, Janet Leigh	Wellington ..	Typist ..	A	1978 ..	38	25
Buchanan, Douglas Bruce	Christchurch ..	Engine driver ..	A	1972-75 ..	602	180
Burgess, David Graeme	Hamilton ..	Spray painter ..	A	1977 ..	321	200
Burnside, Noel Vivian	Papatoetoe ..	Transport clerk ..	A	1977 ..	119	50
Burson, Frederick Ernest	Te Atatu South ..	Engineer ..	A	1977 ..	306	60
Burns, Ian James Robert	Paihia ..	Labourer ..	A	1977 ..	122	20
Cameron, Russell Colin	Invercargill ..	Panelbeater/painter ..	A	1970-76 ..	8,227	3,990
Campbell, Archibald John	Hamilton ..	Company director (retired)	A	1959-69 ..	50,085	15,000
Campbell, Audrey Mavis	Taupo ..	Optometrist ..	A	1975-77 ..	2,691	1,450
Campbell, Colin Graham	Mount Albert ..	Custodian ..	A	1974-76 ..	273	150
Campbell, Norman	Paraparaumu ..	Clerk ..	A	1978 ..	57	50
Campbell, Peter Howell	Taupo ..	Optometrist ..	A	1970-77 ..	6,598	3,000
Caplin, Stephen Dudley	Ngaio ..	Printer ..	A	1975-77 ..	553	150
Carmichael, Andrew Donald	Otumoetai ..	Sandblaster ..	A	1977 ..	112	20
Carmonte Fashions Ltd.	Hamilton ..	Fashion retailer ..	A	1974-76 ..	3,955	100
Carr, Alan	Taita ..	Colour mixer ..	A	1978 ..	238	60
Carr, Nelson Mornington	Hamilton ..	Garage manager ..	A	1977 ..	90	20
Carruthers, Kerry James	Karori ..	Foreman ..	A	1977 ..	452	100
Carson, Edward	Murupara ..	Bushman ..	A	1977 ..	117	100
Carter, Colin Henry	Lower Hutt ..	Insurance agent ..	A	1973-76 ..	1,475	200
Causser, Gilbert Frederick	Pakuranga ..	Clerk ..	A	1977 ..	532	200
Chan, Grace	Wellington ..	Shop assistant ..	A	1977 ..	572	150
Chan, Janice	Wellington ..	Company director ..	A	1974-76 ..	1,738	500
Chang, Pauline	Wellington ..	Fruiterer ..	A	1974, 1976 ..	2,201	500
Chang, Wing on	Wellington ..	Fruiterer ..	A	1973-74, 1976 ..	3,465	2,300
Chapman, Barbara Joan	Lower Hutt ..	Sales clerk ..	A	1975-76 ..	109	30
Chapman, Ivan Richard	Lincoln, Christchurch	Driver/farmer ..	A	1973-75 ..	461	65
Chapman, Paul Percy	Whangaparaoa ..	Company director ..	A	1975, 1976 ..	23,110	2,000
Chapman Prime Meats Ltd.	Whangaparaoa ..	Meat retailers ..	A	1976 ..	2,968	500
Chapman, Thomas Harold	Te Atatu South ..	Despatch manager ..	A	1973-77 ..	1,360	350
Chapman, William Chatterton	Lower Hutt ..	Shop manager ..	A	1975-76 ..	336	100
Chappell, Jack	Lower Hutt ..	Driver ..	A	1973-76 ..	430	180
Christian, Sandra Marie	Hamilton ..	Garage assistant ..	A	1978 ..	118	150
Clark, Jeannette Mary Louise	Kumeu ..	Retired ..	A	1977, 1978 ..	2,860	500
Clark, John Kenreth	Kumeu ..	Retired ..	A	1977, 1978 ..	2,197	400
Clark, Michael Arthur	Pakuranga ..	Company director ..	A	1975, 1976 ..	10,261	500
Clothier, Brian Alan	Putaruru ..	Mechanic ..	A	1978 ..	140	90
Clyne, Douglas Reed	Christchurch ..	Foreman/carpenter ..	A	1974-77 ..	867	260
Cocks, Trevor Alfred	Taupo ..	Motor mechanic ..	A	1977 ..	351	100
Cohen, Patricia Ann	Upper Hutt ..	Television artist ..	A	1977 ..	218	100
Collinson, Vanessa Elizabeth Lesley	Remuera ..	Secretary ..	A	1977 ..	119	30
Colvin, Anthony Alexander	Invercargill ..	Painter ..	A	1975-77 ..	1,603	750
Compton, Sharyn Patricia	Pt. Chevalier ..	Receptionist ..	A	1977 ..	120	50
Cook, Murray Robert	Panmure ..	Storeman ..	A	1977 ..	195	150
Cooper, Anthony Reginald	Glenfield ..	Electrician ..	A	1975, 1976 ..	428	100
Cooper, Nellie	Remuera (formerly Newmarket)	Assembler/labeller ..	A	1977 ..	112	100
Corbett, Trevor Winstone	Stokes Valley ..	Composer ..	A	1977 ..	441	250
Corrigan, Marjorie Rosetta	Stanmore Bay ..	Housewife ..	A	1976, 1977 ..	489	60
Coulsons Ltd.	Taumarunui ..	Hardware merchants ..	A	1975 ..	13,883	3,000
Coxhead, Bryan George	Orewa ..	Shop assistant ..	A	1975-77 ..	2,084	750
Crawshaw, Alan John	Takapuna ..	Optometrist ..	A	1977 ..	2,181	500
Crew, David Terence	Upper Hutt ..	Company manager ..	A	1973-76 ..	3,783	1,000
Crook, Colin Raymond	Glendene ..	Aircraft engineer/musician	A	1976 ..	282	100
Croom, Eric Dixon	Lower Hutt ..	Retired ..	A	1975-76 ..	106	50
Crozier, Florence Olive	Pakuranga ..	Assembler ..	A	1975, 1976 ..	356	40

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Crump, William Edward ..	Naenae ..	Mechanic ..	A	1975-77 ..	421	200
Cunningham, Ian Richard ..	Wellington ..	Clerk ..	A	1975-77 ..	1,375	400
Currie, Daniel James ..	Hamilton ..	Bricklayer ..	A	1976, 1977 ..	528	200
Curtis, Michael John ..	Avondale ..	Labourer ..	A	1977 ..	109	50
F. and S. Cutovinos Ltd. ..	Wellington ..	Coffee lounge ..	A	1976 ..	324	100
Dalgety, Graham Allan ..	Sandringham ..	Clerk ..	A	1978 ..	160	110
Daniel, Jack ..	Parnell ..	Assistant manager ..	A	1978 ..	536	300
Daniels, Rori ..	Mount Albert ..	Baker ..	A	1977 ..	153	50
Danielson, Moa ..	Mangere East ..	Labourer ..	A	1977 ..	142	50
Davidson, Ruth Eleanor ..	Auckland 1 ..	Machinist ..	A	1978 ..	126	100
Davies, David William ..	Meremere ..	Power house attendant ..	A	1977 ..	136	45
Davis, John Richard ..	Birkdale ..	Carpenter ..	A	1977 ..	107	30
Davis, Kenneth John ..	Hillsborough ..	Seaman ..	A	1977 ..	1,340	600
Davis, William John ..	Manurewa ..	Foreman ..	A	1975, 1976 ..	837	70
Dawson, Elizabeth Macey ..	Herald Island ..	Retired district nurse ..	A	1974-77 ..	1,460	500
Dawson, Stewart Wayne ..	Kawerau ..	Electrician ..	A	1976-78 ..	538	250
Demler, Irene Grace ..	Te Awamutu ..	Cafe proprietress ..	A	1973, 1974 ..	636	300
De Ridder, Keith John ..	Feilding ..	Salesman ..	A	1977 ..	53	30
Devine, Bruce Edmund ..	Mairangi Bay ..	School teacher ..	A	1977 ..	186	50
Devlin, David Anthony ..	Henderson ..	Supervisor ..	A	1976, 1977 ..	473	200
Diaz, Juan Martinez ..	Otago ..	Cable layer ..	A	1977 ..	204	100
Dicken, Nola Edith ..	Howick ..	Cook ..	A	1977 ..	204	20
Distributors Shoe Store Ltd. ..	Putaruru ..	Footwear retailers ..	A	1977 ..	939	500
Dix, Arthur William Robert ..	Meremere ..	Labourer ..	A	1978 ..	155	100
Dixon, Bruce Edward ..	Tokoroa ..	Bushman ..	A	1977 ..	176	20
Dolan, Graham John ..	Papatoetoe ..	Clerk ..	A	1978 ..	73	40
Dornbusch, Clayton Leslie ..	Mairangi Bay ..	Warehouseman ..	A	1978 ..	112	80
Douglas, Barry William ..	Mangere East ..	Freezing worker ..	A	1978 ..	115	80
Douthett, William John ..	Te Atatu South ..	Labourer ..	A	1978 ..	313	200
Doyle, Louis Desmond ..	Wanganui ..	Scrap metal dealer ..	A	1970-74 ..	27,244	11,000
Drysdale, Douglas Newton ..	Lower Hutt ..	Carpet treatment specialist ..	A	1974-76 ..	669	200
Duffus, George Mitchell ..	Manaia ..	Engineer ..	A	1972-76 ..	668	450
Duffy, Colin Clive ..	Mount Eden ..	Fitter and turner ..	A	1978 ..	96	60
Duimstra, Roberta Marion ..	Glenfield ..	Typist ..	A	1977 ..	161	50
Dunn, Geoffrey Francis ..	Waipukurau ..	Company manager ..	A	1971-76 ..	4,087	1,700
Durante, Robyn Cedric ..	Avondale ..	Cleaning contractor ..	A	1969-76 ..	3,354	300
Durham Lodge Ltd. (previously Rebecca Lodge Ltd.) ..	Palmerston North ..	Guest house ..	A	1973-76 ..	3,627	350
Durkin, James Gerald ..	Island Bay ..	Driver ..	A	1976 ..	261	125
Dutt, Narendra ..	Mangere East ..	Car assembler ..	A	1977 ..	122	40
Duynhoven, Gerardus Antonius ..	New Plymouth ..	Watersider ..	A	1973-76 ..	876	200
Dyer, Diane Alice ..	Papatoetoe ..	School teacher ..	A	1978 ..	112	70
Dyer, Noel Ian Sinclair ..	Papatoetoe ..	Butcher ..	A	1977 ..	130	30
East, David Francis ..	Howick ..	Teacher ..	A	1978 ..	41	30
Edwards, John Walter ..	Hamilton ..	Company director ..	A	1972-76 ..	7,925	2,500
Edwards, Warwick Burnett ..	Mount Albert ..	Manager ..	A	1977 ..	249	150
Elliott, Grant Innes ..	Pakuranga ..	Stores controller ..	A	1978 ..	86	60
Ellis, Dorothy Priscilla ..	Devonport ..	Clerk/kitchenhand ..	A	1978 ..	64	40
Ensor, Garry Noel ..	St. Heliers ..	Timber clerk ..	A	1978 ..	102	60
Ewen, Edmund Alfred ..	Epsom ..	Retired ..	A	1978 ..	67	40
Excell, Maria ..	Newtown ..	Diet aid ..	A	1973-76 ..	829	100
Faatau, Taofi ..	Titirangi ..	Machinist ..	A	1978 ..	62	75
Falconer, Janette Rosemary ..	Mairangi Bay ..	Hostess ..	A	1978 ..	52	30
Faumuina, Selau ..	Auckland 1 ..	Bindery assistant ..	A	1978 ..	99	60
Feasey, Glenn Arthur ..	Manurewa ..	Salesman ..	A	1978 ..	595	400
R. H. Feickert Ltd. ..	Kawerau ..	Engineers ..	A	1970-74 ..	10,291	5,500
Fell, Averley Lauren ..	Mount Albert ..	Kindergarten teacher ..	A	1978 ..	167	100
Fenton, Nga ..	Mount Eden ..	Typist ..	A	1978 ..	94	50
Fereti, Molia Afemata (also known as Molia Afemata) ..	Hamilton ..	Retreader ..	A	1977 ..	131	150
Ferrier, Ian ..	Kawerau ..	Electrician ..	A	1976-78 ..	1,730	750
Finlay, David Charles ..	Wellington ..	Shop assistant ..	B	1976 ..	296	50
Finlay, Frank Graeme ..	Howick ..	Salesman ..	A	1977 ..	272	30
Fitzgerald, Terence David ..	Rotorua ..	Company director ..	A	1974-76 ..	380	80
Fitzpatrick, Ronald Geoffrey ..	Christchurch ..	Prison officer ..	A	1972-76 ..	736	390
Flavell, Noel Frederick ..	Whangarei ..	Steel bender ..	A	1977 ..	186	70
Fleet, Anthony John Robert ..	Dunedin ..	Public servant ..	A	1975-1977 ..	889	400
Fou, Simon (Snr) ..	Palmerston North ..	Assembler ..	A	1977 ..	147	50
Francis, Yvonne Barbara ..	Kohimarama ..	Travel clerk ..	A	1978 ..	87	70
French, Peter Leslie ..	Onehunga ..	Clerk ..	A	1978 ..	128	80
Frost, Kevin Nigel ..	Te Awamutu ..	Painter ..	A	1973-75 ..	1,214	450
Frost, Lincoln Edward Thorncroft ..	Henderson ..	Painting contractor ..	A	1973-77 ..	896	500

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Fuaivaa, Florence Fualole	Otahuhu	.. Bank officer ..	A	1978	35	50
Furlong, Michael Thompson	Wiri ..	.. Timber orderman ..	A	1977	260	75
Fyers, Geoffrey William Flight	Hamilton	.. Market gardener ..	A	1974, 1976, 1977 ..	1,733	350
Fyers, Richard Thomas Flight	Hamilton	.. Market gardener ..	A	1975-77	1,738	250
Gage, Clarence Kenneth ..	Matata ..	.. Driver ..	A	1977	248	100
Gaines, Annette Elizabeth	Avondale	.. Assembler ..	A	1978	40	30
Galvin, Peter John ..	Lynfield ..	.. Clerk ..	A	1977	115	200
Gallavin, Peter Richard ..	Nelson (formerly Renwick)	.. Hotelkeeper ..	A	1975-76	1,597	500
A. D. and B. G. Gallichan Ltd.	Taupo ..	.. Giftware retailers ..	A	1973-76	3,372	650
Gane, James Hilliard ..	Remuera ..	.. Medical practitioner ..	A	1974, 1975	3,030	600
Gannaway, Quentin Albert	St. Johns ..	.. Teacher ..	A	1978	388	200
Gardiner, Malcolm Ian ..	Mount Roskill ..	.. Toolmaker ..	A	1978	76	50
Garea, Steven Michael ..	Avondale ..	.. Commercial grower ..	A	1978	219	120
Gatton, Henry Charles Spence	Kihikihi (previously Paremoremo)	.. Prison officer ..	A	1976	322	30
Gatton, Jean ..	Kihikihi (previously Paremoremo)	.. Housewife ..	A	1976	209	20
Gavet, Rex Vaialua ..	Avondale ..	.. General hand/salesman ..	A	1978	38	20
Gaye, Noeline May ..	Te Awamutu ..	.. Nurse ..	A	1976, 1977	698	100
Gaye, Robert Kelburn ..	Te Awamutu ..	.. Painter ..	A	1973-76	5,140	1,000
George, Donald ..	Mount Roskill ..	.. Clerk ..	A	1977	799	200
George, Kari Karl ..	Ponsonby ..	.. Truck driver ..	A	1977	363	100
George, Rino ..	Mount Roskill ..	.. Labourer ..	A	1978	136	90
Gilchrist, Edward ..	Paraparaumu ..	.. Jobbing carpenter ..	A	1976-77	2,111	700
Giles, Malcolm Ross ..	New Plymouth ..	.. Plumber ..	A	1974	321	100
Gill, Colin Edward ..	Henderson ..	.. Driver ..	A	1975, 1976	746	200
Gillans Footwear Ltd.	Gore ..	.. Shoe retailer ..	A	1971-75	2,774	1,300
Glamuzina, Peter ..	Glen Innes ..	.. Drainage labourer ..	A	1978	126	80
Glen, Robert Wallace ..	Ranui ..	.. Company representative ..	A	1978	173	120
Globe Auctioneers (1970) Ltd.	Morrinsville ..	.. Auctioneers and land agents ..	A	1973-75	1,368	350
Godfrey, Henry Hunter ..	Glenfield ..	.. Clerk ..	A	1978	221	30
Golding, Lucie Annette ..	Wellington ..	.. Lecturer ..	A	1975-77	438	150
Goldsworthy, Warwick David	Northcote ..	.. Boat building contractor ..	A	1972-74	1,087	350
W. and J. Goldsworthy Ltd.	Northcote ..	.. Boat builders ..	A	1975	316	100
Gooneratne, Merenenge Lalith Srimaittie	Mount Albert ..	.. Medical practitioner ..	A	1975, 1976	868	200
Gorman, Denise Marie ..	Otahuhu ..	.. Physical education teacher ..	A	1978	79	50
Gough, Ernest ..	Wanganui ..	.. Painter (retired) ..	A	1971-76	3,693	2,000
Goulter, Graham Wilton ..	Torbay ..	.. Hardware manager ..	A	1978	87	50
Grace, Frederick Cornelius	Hamilton ..	.. Civil servant ..	A	1978	270	150
Grace, Robert Edward ..	Gisborne (formerly Whatatutu)	.. Glazier ..	A	1977	215	100
Gradwell, Lee Arthur ..	Glenfield ..	.. Bank officer ..	A	1978	258	150
Grant, Alexander Shakespeare	Paremata ..	.. Retired ..	A	1974-77	1,373	220
Grant, John ..	Petone ..	.. Retired ..	A	1973-76	611	130
Grant, Robert ..	Rotorua ..	.. Rigger ..	A	1978	595	300
Graham, Peter Robert ..	Hamilton ..	.. Coach builder ..	A	1977	77	20
Gray, John Findlay ..	Papatoetoe ..	.. Fitter ..	A	1974-77	574	80
Green, Jeremy David ..	Remuera ..	.. Bank officer ..	A	1978	115	60
Greenslade, William Elmore	Birkenhead ..	.. Taxi proprietor ..	A	1975, 1976	1,270	500
Greenwood, Molly Nganai	Manurewa ..	.. Process worker ..	A	1978	225	200
Grime, William James ..	Raumati Beach ..	.. Seaman ..	A	1976-77	224	100
Grimmer, Mary Josephine	Warkworth ..	.. Dairy proprietress ..	A	1974-76	1,904	500
Grimmer, Ronald John ..	Warkworth ..	.. Dairy proprietor ..	A	1974-76	2,240	500
Guiney, Janet ..	Takapuna ..	.. Motel manageress/ clerk ..	A	1978	75	100
Gunn, Ruth ..	Milford ..	.. Shop assistant ..	A	1978	24	20
Guthrie, Lindsay John ..	Henderson ..	.. Sales representative ..	A	1978	99	70
Hadfield, Jo-Ann ..	Titirangi ..	.. Clerk ..	A	1976	63	20
Hagan, Andrew Richard ..	Mount Roskill ..	.. Storeman/packer ..	A	1970-1976	417	250
Haigh, Sally Louise ..	Mount Albert ..	.. Nurse ..	A	1978	124	80
Halkyard, Audrey Merly ..	Otara ..	.. Machinist ..	A	1978	53	30
Hall, Freida Maud ..	Swanson ..	.. Widow ..	A	1975-77	671	150
Hall, Philip Bernard ..	Mount Eden ..	.. Electrician ..	A	1978	101	70
Hall, Victor Robert ..	Wanganui ..	.. Electrician ..	A	1975-77	650	300
Hally, Dennis Peter ..	Glen Innes ..	.. Baker ..	A	1978	142	90
Halverson, Neville Henry	Mangere East ..	.. Driver ..	A	1977	207	30
Hamill, Owen Archibald Beaumont	Mount Roskill ..	.. Electrical fitter ..	A	1978	54	30
Hamilton, Rose-Marie ..	Waiuku ..	.. Shop assistant ..	A	1978	40	30
Harbottle, Bernard ..	Auckland 1 ..	.. Security officer ..	A	1978	58	40
Harding, Joe ..	Bucklands Beach ..	.. Steel worker ..	A	1977	219	30

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Harkness, Jennifer Jill	Remuera	Telephone operator	A	1978	133	100
Harnett, Dulcie	Tauranga	Machinist	A	1978	44	30
Harper, Noeline Mavis	Northcote	Meat packer	A	1978	82	50
Harrison, Eileen Hilda	Mount Wellington	Factory worker	A	1977	115	30
Harrow, Peter Julian	Te Awamutu (formerly Kaukapakapa)	Farm manager	A	1978	97	60
Hart, Lois Gwendolyn	Avondale	Coffee lounge assistant	A	1977	92	20
Hart, Reginald James Passchendale	Mount Albert	Caretaker	A	1975	142	20
Hartley, Walter Turner	Lower Hutt	Retired	A	1976	390	100
Harvey, Jacqueline Lynette Ann	Panmure	Cleaner	A	1977	205	20
Harvey, John	Papakura	Fitter	A	1977	247	40
Harvey, Walter Peace	Mount Maunganui	Driver	A	1978	91	60
Hausser-See, Peter John	Mission Bay	Credit manager	A	1978	67	40
Hautapu, Whare	Palmerston North	Slaughterman	A	1977	196	50
Havard, Robert Gruffydd	Glen Eden	Lecturer	A	1978	197	130
Hawke, Ross Donald	Tauranga	Carpenter	A	1978	282	180
Hawkins, Michael	Opotiki	Mill hand	A	1978	144	100
Hays, Ian Alexander	Te Atatu South	Cabinet maker	A	1977	66	65
Heads, Henry Alfred	Milton	Farmer	A	1973-76	2,876	750
Hekkens, John William	Ranui	Bank officer	A	1978	70	50
Henderson, Christopher James	Onehunga	Syrup mixer	A	1978	50	30
J. G. Henderson Ltd.	Balclutha	Funeral directors/ joinery manufacturers	A	1974-76	2,993	1,250
Henderson, William James	Miramar	Fire Commissioner	A	1975-76	902	100
Henry, Noreen Hauraki	Murupara	General hand	A	1978	208	140
Henshaw, Malcolm Dale	Henderson	Storeman	A	1977	204	100
Henwood, Stuart Keith	Waitoa	Fitter and welder	A	1977	140	30
Herbert, Grant Malcolm	Massey Heights	Insurance inspector	A	1978	260	150
Hewitt, William Richard Livingstone	Massey	Carpenter	A	1977	400	200
Hewlett, Vivienne Elizabeth	Mount Roskill	Secretary	A	1978	128	90
Hey, Merilyn Esther	St Heliers	School teacher	A	1977	409	200
Hiemstra, Hotze Sikko	Mount Roskill	Aircraft engineer	A	1978	75	50
Hill, Colin David	Orewa	Cabinet maker	A	1978	94	60
Hill, Peter	Papakura	Engineer	A	1977	106	20
Hill, Terence Michael	Lower Hutt	Printer	A	1974-76	1,050	300
Hinds, Charles	Mount Eden	Fire brigadesman	A	1977	238	75
Hita, Richard Arthur	Mangere	French polisher	A	1977	318	50
Holden, John Norman Shane	Palmerston North	Labourer	A	1977	226	100
Holt, Trevor John	Green Bay	Fitter's mate	A	1978	42	30
Hong, Ng	Mount Albert	Superannuitant	A	1973-76	465	100
Hood, John Alexander	Dunedin	Plasterer	A	1968-76	5,626	2,600
Hopkins Teresa Ellen	Glen Innes	Bookkeeper	A	1977	105	30
Houlahan, Gary	Papatoetoe	Fire brigadesman	A	1977	310	40
Houtman, Thomas Joannes	Seatoun	Electronics engineer	A	1967-71, 1973-76	9,851	5,075
Howe, Frederick Brodie	Avondale	Carpenter	A	1974-77	2,428	250
Hudson, Stanley William	Tauranga	Painter/paperhanger	A	1975, 1976	383	200
Hughes, William Henry	Onehunga	Concrete worker	A	1977	111	50
Humphries, Bruce John	New Lynn	Storeman	A	1978	120	180
Hunter, Eliza	Glen Eden	Cleaner	A	1977	173	20
Hunter, Robert Leslie	Pukekohe (formerly Papatoetoe)	Sales representative	A	1974, 1975	1,237	100
Hurley, Terrence	Glenfield	Factory supervisor	A	1976, 1977	252	100
Huston, Christopher Noel	Avondale	Electrician	A	1978	49	30
Hyland, Gary John	Manurewa	Accountant	A	1978	131	90
Ingram, Bruce Sydney	Glenfield	Passenger Services operator	A	1977	118	75
Inu, Silei	Otara	Packer/assembler	A	1977	101	100
Jackson, Joseph Geoffrey Mau	Manurewa	Labourer	A	1977	105	80
Janssen, Peter Henricus Maria	Mangere Bridge	Mechanic	A	1977	108	50
Jeffs, Wayne	Newton	Garage proprietor	B	1976, 1977	1,971	400
Jensen, Raymond	Tauranga	Auto electrician	A	1974-78	1,897	1,500
Joblin, Elizabeth	Taupo	Receptionist	A	1977	125	40
John Stott Motors Ltd.	Whakatane	Garage and motor vehicle sales	A	1976	7,694	600
Johnston, Lorna Margaret	Kohimarama (formerly Remuera)	Nurse	A	1975, 1976	100	50
Jones, Bertram Thomas	Gore	Wool buyer	A and B	1970, 1974-76	2,967	450
Jones, Gary Miro	Tauranga	Waterside worker and union official	A	1977	111	75
Jury, Christopher Ross	Waitara, New Plymouth	Farmer	B	1968-71	3,379	2,410
Kalantzis, Angela	Petone	Fish shop manageress	A	1974-76	1,075	300
Kalantzis, George	Petone	Fish shop manager	A	1974-76	1,218	300
Kalolo, David Tovo	Mangere	Railways traffic assistant	A	1977	102	60

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Office*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Karaka, John Dilworth ..	Glen Innes ..	Waterside worker ..	A	1977 ..	121	75
Keane, Alwyn Erskine ..	Dunedin ..	Builder ..	B	1969-76 ..	6,924	3,000
Keene, Alan James ..	Birkdale ..	Civil servant ..	A	1977 ..	179	120
Kerwin, Michael Declan ..	Westmere ..	Printer ..	A	1977 ..	409	40
Kilmartin, Brian Joseph ..	Petone ..	Roofer ..	A	1972-75 ..	2,959	740
Kimiora, Tutai ..	Kingsland ..	Moulder ..	A	1977 ..	900	100
King, Ian Clive ..	Ngaruawahia ..	Motel owner (formerly Takeaway bar proprietor)	A	1971-75 ..	3,394	700
King, Vera Teresa ..	Ngaruawahia ..	Motel owner (formerly Takeaway bar proprietor)	A	1974-75 ..	867	300
Kira, James Raumati ..	Hawera ..	Blocklayer/plasterer ..	A	1974-77 ..	2,012	400
Kirkham, William James ..	Te Awamutu ..	Farmer ..	A	1972-76 ..	723	220
Kita, Motu ..	Massey ..	Wages clerk ..	A	1977 ..	143	60
Klaassen, Mark ..	Bucklands Beach ..	Bank officer ..	A	1977 ..	379	200
Knorth, Jan Egbert ..	Normanby ..	Shop proprietor and scrap metal dealer	A	1972-74 ..	6,909	4,500
Koch, Roger Glen ..	Papakura ..	Driver ..	A	1977 ..	234	20
Koole, Izaac ..	Christchurch ..	Manager ..	A	1974-77 ..	650	340
Lala, Parbhu Dahya ..	Te Aroha ..	Fruiterer ..	A	1973-76 ..	1,263	300
Lane, Robert William Percy ..	Torbay ..	Caretaker ..	A	1974-77 ..	543	80
Landon, Frederick Henry ..	Ngaruawahia ..	Mechanic ..	A	1975, 1976 ..	3,173	300
Lawrence, Dexter (deceased) ..	Dunedin ..	Real estate agent ..	A	1972-73 ..	973	400
Lawrence, Murray Crawford ..	Meadowbank ..	Spares manager ..	A	1977 ..	226	100
Lawrence, Patricia Dawn ..	Dunedin ..	School teacher ..	A	1974-76 ..	2,109	750
Lawrence, Trevor James ..	Titirangi ..	Assistant personnel manager	A	1976 ..	172	50
Leach, Beverley Julene ..	Mount Eden ..	Pricing clerk ..	A	1977 ..	299	30
Lee, Warwick David ..	Hamilton ..	Company director ..	A	1968-71 ..	2,089	1,000
Leggett, Edward Clive ..	Wellington ..	Clerk ..	A	1974-76 ..	227	150
Lemm, Eric James ..	Gore ..	Wool buyer ..	A and B	1970-76 ..	5,670	2,220
Leonard, John David Pakaka ..	Epsom (formerly Kawerau)	Fire brigadesman ..	A	1978 ..	44	40
Levy, Warren Glen ..	Mangere ..	Driver ..	A	1977 ..	199	100
Little, Graeme Frederick ..	Kohimarama ..	Solicitor ..	B	1976, 1977 ..	19,000	200
Lloyd, Ivan Earl (alias Ivan Jackman)	Dunedin ..	Chainman ..	A	1978 ..	615	100
Loader, Robin Timothy ..	Christchurch ..	Leathercraftsman ..	A	1977 ..	122	50
Lord, Murray Gavin ..	Palmerston North ..	Welder ..	A	1977 ..	475	200
Lorigan, William Joseph John	Henderson ..	Labourer ..	A	1976 ..	51	20
Lowe, Leslie ..	Winton ..	Fruiterer ..	A	1968-70 ..	4,138	2,600
Luke, Albert Vaughan ..	Papatoetoe ..	Photographer ..	B	1976, 1977 ..	2,250	250
McArthur, Mary Catherine ..	Cambridge ..	Shop assistant ..	A	1977 ..	202	100
McClelland, Christopher Ian James	Christchurch ..	Substation maintainer ..	A	1977 ..	439	50
McCullough, David John ..	Eastbourne ..	Mechanic ..	A	1976-78 ..	982	320
McDonald, Barry John ..	Waimana ..	Timber hand ..	A	1977 ..	353	100
MacDonald, David ..	Mangere East ..	Butcher ..	A	1977 ..	117	75
MacDonald, Ruanui ..	Palmerston North ..	Process worker ..	A	1977 ..	258	100
MacKenzie, Callum Richard ..	Kawerau ..	Mill hand ..	A	1977 ..	145	150
McKenzie, Cushla ..	Mount Wellington ..	EDP officer ..	A	1977 ..	155	75
McKenzie, Hector Donald ..	Onehunga ..	Machine operator ..	A	1976 ..	232	100
Maksimovic, Svetislav ..	Christchurch ..	Warehouseman ..	A	1968 ..	313	200
McLachlan, Peter Anthony ..	Red Beach ..	Trainee manager ..	A	1977 ..	102	50
McLean, Murdoch Norman ..	Waipu ..	Sheep/cattle farmer ..	A	1973-75 ..	4,926	2,500
McLean, Warren Murdoch ..	Waipu ..	Sheep/cattle farmer ..	A	1973-76 ..	6,541	3,500
McLelland, Stanley John ..	Mount Wellington ..	Mechanic ..	A	1977 ..	183	100
McMahon, Frank ..	Avondale ..	Digger operator ..	A	1976 ..	128	20
McMahon, Shaaron Anne ..	Avondale ..	Shop assistant ..	A	1976 ..	93	20
McNeillage, Hamish Alex- ander	Masterton ..	Freezing worker ..	A	1973-75 ..	3,495	1,730
McQuay, Lloyd Cecil ..	Mangere ..	Factory hand ..	A	1977 ..	127	100
McWha, James ..	Wellington ..	Hotel porter ..	A	1976 ..	323	150
Magele, Iefata ..	Mangere ..	Factory hand ..	A	1977 ..	297	100
Makara, Harry ..	Pt. England ..	Railway guard ..	A	1977 ..	123	60
Mamaku, Kenneth Tapuke ..	Pakuranga ..	Driver ..	A	1977 ..	187	100
Mana, Ranapia Ransfield ..	Christchurch ..	Watersider ..	A	1974-77 ..	468	210
Manu, Lefu ..	Mangere ..	Assembler ..	A	1977 ..	251	125
Maroroa, Tuporo Matatai ..	East Tamaki ..	Draughtsman ..	A	1977 ..	268	125
Marsh, Maurice James ..	Christchurch ..	Real estate salesman ..	B	1970 ..	222	60
Marsh, Paul John ..	Glendene ..	Fitter ..	A	1977 ..	187	150
Mason, Sydney Walter Stuart ..	Silverdale (formerly Orewa)	Storeman driver ..	A	1977 ..	110	100
Mason, Valda Mary (nee Walsh)	Otara ..	Clerk (Part-time) ..	A	1975-77 ..	517	200
Masters, John Charles ..	Putaruru ..	Teacher ..	A	1977 ..	459	200
Matthews, Alison Kay ..	Hamilton ..	Housewife (formerly teacher)	A	1978 ..	217	200
Matthews, Richard Malcolm ..	Hamilton ..	Social worker ..	A	1978 ..	80	50
Michael Clark Ltd. ..	Newmarket ..	Licensed motor vehicle dealer	A	1974-76 ..	6,831	1,500

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Middlemiss, Gordon William	Devonport	Fire brigadesman	A	1977	888	300
Misirlakis, Anastasios	Hataitai	Restaurateur	A	1974-77	1,502	290
Misirlakis, Sophia	Hataitai	Restaurateur	A	1974-77	1,564	310
Morrison, Stella Blanche	Lower Hutt	Wages clerk	A	1975-77	630	300
Naea, Liliu	Mangere	Spinner	A	1977	134	75
Neho, Tooa	New Lynn	Cleaner, kitchen helper	A	1977	238	75
Neno, Murray Robert	Te Puke	Mechanic	A	1977	112	20
New, Stewart Brian	Papakura	Truck driver	A	1977	135	75
Newmarket Motors Ltd.	Auckland 1	Licensed motor vehicle dealer	A	1974, 1976	1,270	500
Nganeko, Waemura (deceased)	Opunake	Farmer	A	1970-76	14,455	5,950
Ngawaka, Marsh	Mangere	Labourer	A	1977	103	50
Norfolk, Rosanna Louise (nee Dunkley)	Onehunga	Clerk	A	1978	160	125
North, Graeme Roger	Henderson	Auto electrician	A	1976, 1977	304	100
Nutsford, Simon Reid	Mount Wellington	Electrician	A	1977	241	100
O'Brien, Samuel William	Epsom	Salesman/factory worker	A	1978	66	40
O'Donnell, Julie Elaine (nee Brown)	Levin	Domestic	A	1977	110	40
O'Donnell, Nigel James	Hamilton	Labourer/insurance agent	A	1976	167	100
Old, Rhys Mitchell	New Plymouth	Plumber	A	1975-76	355	100
Olsen, Grant James	Browns Bay	Fire brigadesman	A	1977	131	50
Olsen, Paul Conway	Howick	Sheetmetal worker	A	1977	137	30
Orbell, Lesley Thelma	Beachlands	Computer operator	A	1977	153	50
Orini Motors Ltd.	Hamilton	Garage proprietors	A	1972-76	3,586	1,000
O'Toole, Brian Francis	(Formerly Freemans Bay now overseas)	Radio announcer	A	1976, 1977	4,416	1,000
Page, Alistair James	Mount Roskill	Fitter	A	1977	226	75
Paki, Percy	Otahuhu	Driver	A	1978	176	200
Pallett, Gary William	Torbay	Carpenter	A	1978	61	40
Papanidis, Gabriel	Mount Roskill	Security officer	A	1977	117	50
Parrant, Patrick John	Mairangi Bay	Supervisor	A	1977	108	40
Pascoe, Colin William	Epsom	Teacher	A	1974-77	760	300
Patel, Dahi	Grey Lynn	Factory hand	A	1977	111	75
Pedersen, Francis Stephen	Manurewa	Bank officer	A	1974-77	361	130
Pedersen, Marcia Ann	Manurewa	Typist	A	1974-77	494	100
Penman, George	Birkenhead	Warehouseman	A	1978	115	70
Penny, Keith	Panmure	Labourer	A	1978	106	70
Picke, Anne Elizabeth	Mount Roskill	Nurse	A	1978	50	35
Pointon, Murray Leonard	Hamilton	Driver/storeman	A	1977	117	50
Poona, Noora	Auckland 1	Machinist	A	1977	304	100
Poto, John (Jnr)	Pukekohe	Labourer	A	1978	185	150
Potter, Albert Roy James	Hamilton	Fire brigadesman	A	1976, 1977	592	100
Powell, Percy Kenneth	Te Kauwhata	Secondhand dealer	A	1968-74	4,939	1,000
Powis, Ronald Warren	Coffs Harbour Australia (formerly Christchurch)	Mechanic	A	1973-76	1,213	200
Pownall, Arthur Robert Glen	Masterton	Clerk and writer	B	1974-76	568	60
Price, Albert John	Te Anau	Retired	A	1972-73, 1975-76	984	550
Pritchard, Arthur Dean	East Tamaki (formerly Otara)	Contractor	A	1978	45	65
Pritchard, Leslie Herbert	Hamilton	Factory manager	A	1976-78	856	600
Purcell, James Ronald (also known as Jack Purcell)	Glen Eden	Salesman	A	1978	143	90
Purcell, Paul	Otara	Welder	A	1978	133	80
Quinn, Trevor	Richmond	Builder	A	1972-73	572	300
Rainbird, Leonard Anthony	Titirangi	Shop manager	A	1978	82	50
Ranchod, David	Mount Roskill	Knitter	A	1977, 1978	348	275
Rands, Trevor John	Kohimarama	Student	A	1978	60	40
Rangi, Sue Te Hue	Whakatane	Papermaker	A	1977	117	60
Rawkins, Barbara Charmaine	Mount Albert	Road marker	A	1978	64	20
Read, Kenneth John	Christchurch	Blocklayer	A	1976-77	1,206	400
Redmond, Christopher Henry	Christchurch	Farmer	A	1972-74	1,195	1,000
Reeve, Shirley Yvonne	Glenfield	Secretary	A	1977	115	100
Reid, Louise Beatrix	Panmure	Primary School teacher	A	1978	88	50
Renwick, Melville James	Hamilton	Barman	A	1976, 1977	287	40
Reynolds, Peter Richard	Huntly	Roofing contractor	A	1976, 1977	868	150
Rhodes, Barry Denis	Stoke	Sales manager	A	1973	903	500
Richardson, Lewis Stewart	Hamilton	Cabinet maker	A	1974-76	967	250
Riggs, Simon Peter	Parnell	Freezing worker	A	1977	307	150
Rihari, Dick	Meadowbank	Cleaner	A	1977	521	100
Roberts, Theo Henry	Glendene	Machine assistant	A	1978	152	275
Robertson, Ian William	Whakatane	Clerk	A	1977	203	60
Robin Schwass Ltd.	Johnsonville	Building contractor	A	1971-73	1,030	600
Rogers, Elaine Marjorie	Papatoetoe	Clerk/typist	A	1977	102	50
Rokstad, Rokvald	Whangaroa	Fisherman	A	1976, 1977	2,714	1,250
Rokstad, Sonia Yvonne	Whangaroa	Fisherwoman	A	1976, 1977	485	250
Ross, Colin Roland	Lower Hutt	Baker	A	1968-77	1,778	500

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Ross, Helen Jean	Mount Eden	Teacher	A	1977	165	75
Ruhe, Christina Lillian	Manurewa	Machinist	A	1978	65	100
Ruston, Kenneth	Dunedin	Electrical fitter	A	1972-76	541	250
Sarah, Peter Charles	Pukekohe	Student	A	1977	402	60
Schuler, Craig Martin	Tauranga	Chainman	A	1978	99	60
Schuler, Lance Philip	Tauranga	Student	A	1978	94	60
Seraphim Creations Ltd.	Auckland 1	Manufacturing jewellers	A	1972	925	900
Sheahon, John Louis	Wanganui	Retired taxi driver	A	1969-76	3,180	1,320
J. and C. Simister Ltd.	Wellington	Wild life farmers	A	1973, 1975	1,207	100
Simmonds, Karen Lesley	Pakuranga (formerly Howick)	Hairdresser	A	1977	111	30
Simon, Tarzan Tau	Papakura	Labourer	A	1977	155	20
Simpson, Murray Stuart	Huntly	Bus operator	A	1976, 1977	4,444	2,000
Sing, William Jawpo	Herne Bay	Auditor	A	1977	160	100
Smith, David John	Mangere East	Driver	A	1977	292	150
Smith, George Francis	New Plymouth	Company director (radio and T.V. retailer)	A	1964-73	9,446	6,100
Smith, James Herbert	Rotorua	Bushman	A	1977	190	75
Smith, Murray Craig	Mount Roskill	Assistant town clerk	A	1977	122	20
Smiths Radio and Television Ltd.	New Plymouth	Radio and T.V. retailers	A	1970-73	13,936	2,350
Smith, Ruth Edith	Glen Innes	Machinist	A	1977	117	50
Smith, Stanley Steele	Titirangi	Home appliance dealer	B	1974-77	5,213	800
Smith, Susan Ann	Wairoa (formerly Remuera)	Teacher	A	1977	116	20
Snelgrove, John Henry	Naenae	Storeman	A	1973-77	331	95
Sonny's Butchery Ltd.	Otorohanga	Butcher	A	1973-1975	2,912	500
Spain, Lindsay Ross	Omokoroa	Service station attendant	A	1978	68	50
Spence, Grant James	Upper Hutt	Telephone technician	A	1977	227	20
Staniski, Angela	Te Atatu South	Typist/receptionist	A	1977	160	50
Steed, Owen Arthur	Rotorua	Company director	A	1974-1976	362	80
Storer, Ian Gordon	Torbay	Flight steward	A	1977	248	40
Stratton, Eric	Mount Eden	Sales manager	A	1977	190	20
Street, Bernard	Pakuranga	Commission salesman	B	1976, 1977	3,770	200
Streeter, Graeme Herbert	Whitby	Sales representative	A	1975-77	1,111	350
Struthers, Albert Arthur	Glendene	Machine operator	A	1977	161	30
Sturme, Ronald	Whakatane	Farm cadet	A	1978	88	60
Sutch, Dr William (deceased)	Ball Wellington	Economist and industrial consultant	A	1966-74	47,241	25,000
Suter, Paul Francis	Manurewa	Clerk	A	1977	145	20
Sutherland, John Thomson	Mairangi Bay	Master mariner	A	1976, 1977	832	80
Swanson, Theodore James	Palmerston North	Freezing worker	A	1977	197	75
Sweeney, Reginald James	Hamilton	Salesman/clerk	A	1975-77	224	60
Taiatini, Faye Tania	Rotorua	Teacher	A	1977	431	40
Takamore, James Junior	Taneatua	Carpenter	A	1978	126	80
Takle, Ivan James	Browns Bay	Merchant	A	1972-74	2,491	1,300
Talo, Mataitusi	Manurewa	Welder	A	1977	239	75
Tamahori, Maxine Joan	Remuera	Teacher	A	1974-78	1,021	500
Tannahill, Eileen Bessie	Blockhouse Bay	Company secretary	A	1972-77	548	350
Tapper, Roger Anthony Purcell	Kumeu	Fire brigadesman	A	1977	825	100
Tarei, Bonnie Peter	Kawerau	Sawyer	A	1978	84	50
Tata, Desmond Matakokiri	Tauranga	Concrete worker	A	1978	180	150
Tata, Thomas Churchill	Tauranga	Mutton slaughterman	A	1977	125	50
Tata, Wayne	Mangere	Musician	A	1977	543	150
Tatu, Young	Grey Lynn	Textile worker	A	1977	172	100
Taurua, Kingi Eruera	Paremoremo	Prison officer	A	1976, 1977	359	100
Tavalaau, Iosefo	Mangere	Order man	A	1977	262	75
Tavioni, Henry	Manurewa	Cutter	A	1977	103	40
Tawhiti, Ben	Te Atatu	Clerk/musician	B	1976, 1977	422	200
Taylor, Craig Patrick	Te Puke	Freezing worker	A	1978	121	80
Taylor, Joan Haidee	Napier	Shop assistant	A	1975-76	413	200
Taylor, Julie Marie	Henderson	Packer	A	1975-78	300	150
Taylor, Kenneth George	Massey	Storeman	A	1977	109	75
Taylor, Robert Albert	Henderson	Water service man	A	1975-78	637	300
Te Awamutu Supermarket (1965) Ltd.	Te Awamutu	Supermarket proprietor	A	1968-71, 1973-76	26,362	9,000
Templeton, Andrew Alexander	Johnsonville	Joiner, tile layer	A	1977	273	70
Tereva, Rima Kiriti	Papakura	Labourer	A	1977	502	200
Thompson, David John	Te Puke	Student	A	1978	68	20
Thompson, Ross Desmond	Mangere East	Labourer	A	1977	190	150
Thomson, Brent Patrick	Formerly Wanganui now Australia	Jockey	A	1974-77	8,381	500
Thomson, Robert Bruce	Devonport	Painter	A	1977	217	150
Thorne, Gordon Frankfort	Whakatane	Retired	A	1978	131	90
Thorne, Kerry Jane (nee Hannam)	Browns Bay (formerly Remuera)	Secretary	A	1978	44	30
Thornton, Michael John	Glendene (formerly Avondale)	Airline steward	A	1977	154	20

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Tipa, Caroline Vera May (nee Robson)	Balclutha	Bank clerk	A	1977	65	50
Tipene, Ranga	Mangere	Labourer	A	1977	274	75
Titahi Bay Fruiterers Ltd.	Titahi Bay	Greengrocers	A	1974-76	915	400
Todd, Ian Robert	Tauranga	Sheetmetal worker	A	1978	35	50
Toetoe, Edward Barn	Tauranga	Overseer	A	1978	217	140
Togia, Losa Lepopea	Hamilton	Hand sewer/ward maid	A	1975-77	1,535	300
Tohilima, Frederick	Kingsland	Labourer	A	1977	144	75
Too, Paul	Papakura (formerly Mangere East)	Process worker	A	1977	157	150
Toohill, Ian Richard	Southport, Australia (formerly Pakuranga)	Milk dispatcher	A	1977	148	60
Toomer, Richard Frank	Kelston	Fitter	A	1977	111	50
Topp, Ronald Gordon	Avondale	Shop assistant	A	1974-76	746	200
Tou, Tangata Topa Ngatokorua (also known as Nga Tou)	Porirua	Traffic assistant	A	1977	340	80
Towers, Leonard Owen	Massey	Builder	A	1973-77	976	500
Towers, William	Avondale	Driver	A	1977	742	200
Truman, Ngaire Linda	Panmure (formerly Hastings)	Process worker	A	1977	110	60
Truman, Peter	Browns Bay	Clothing cutter	A	1976, 1977	2,365	400
Tuia, Nelson Pusi	Onehunga (formerly Lower Hutt)	Bus driver	A	1977	326	50
Tuigamala, Vaise	Herne Bay (formerly Glendene)	Process worker	A	1976	167	40
Tukiri, Manu Kapua	Edgecumbe	Mill worker	A	1978	43	30
Turner, Terence Patrick	Auckland 1	Storeman	A	1977	121	100
Tye, Patricia Mary	Lower Hutt	Clerk	A	1977	239	40
Umu, Samuel	Porirua	Clerk	A	1977	203	70
Underfashion Enterprises Ltd.	Dunedin	Women's wear retailer	A and B	1972-76	5,756	1,300
Upchurch, Ian	Australia (formerly Papatoetoe)	Plumber	A	1976	478	50
Van der Iem, Nicolaas Lucas	Christchurch	Manager	A	1975	2,554	1,000
Vaughan, Susan Gail	Johnsonville	Student teacher	A	1977	249	60
Vear, Trevor Edward	Mount Roskill	Plumber	A	1977	147	150
Veldhoen, Berenice	Massey	Quality controller	A	1977	202	50
Vernall, George Montague	Christchurch	Clerk	A	1977	566	200
Wadley, John Harry	Tauranga	Painter and paperhanger	A	1975, 1976	381	200
Wain, Michael David	Bucklands Beach	Glue press operator	A	1977	124	100
Wakelin, James Robert	Upper Hutt	Sales representative	A	1976	117	40
Wakelin, Shirley Denise	Upper Hutt	Bindery assistant	A	1976-77	99	30
Walden, Eric Lawrence	Karori	Station manager	A	1975-77	670	300
Walker, Phillip John Russell	Mount Albert (formerly Devonport)	Sales engineer	A	1977	675	300
Walker, Ronald Howard	Singapore	Airman	A	1977	309	100
Wallace, Bruce McGregor	Hamilton	Van salesman	A	1976, 1977	566	250
Wallace, Neville Alan	Howick	Law clerk	A	1974-76	531	150
Wallace, Thomas Phillip	Wellington	Clerk	A	1974-76	227	100
Walsh, Colleen Gertrude	Hamilton	Farmer	A	1974-76	878	200
Walsh-Wrightson, Craig	Wellington	Company director	A	1976-77	233	200
Waratini, Mitchell	Devonport	Insurance salesman	A	1977	284	100
Ward, Michael Christopher	Naenae	Driver	A	1977	212	50
Wareham, Gordon	Massey	Fire brigadesman	A	1977	1,025	300
Wareing, Neale Joseph	Point Chevalier	Licensed secondhand dealer	A	1971-77	4,676	1,500
Warner, Donald John	Hamilton	Company representative	A	1977	167	75
Waterman, Ngaire Agnes	Takapuna	Secretary/typist	A	1972-77	767	240
Waterman, William Arthur	Takapuna	Assistant accountant	A	1976, 1977	173	60
Watling, Tehaara	Whangaparaoa	School teacher	A	1977	185	75
Watt, Brian Douglas	Woodville (formerly Palmerston North)	Cleaner	A	1977	254	100
Watt, James Binnie	Matamata	Storeman	A	1974-77	560	200
Waugh, James St Ledger	Dunedin	Retired milk bar proprietor	A	1967-76	3,695	1,000
Weal, Arthur Edwin	Waharoa	Poultry farmer	A	1972-76	658	270
Weal, Eileen Ruth	Waharoa	Poultry farmer	A	1972-76	695	270
Webster, Arthur James	Kaihu	Garage proprietor and farmer	A	1971-76	2,309	1,000
Webster, Jack Arthur	Tauranga	Farmer	A	1967-75	4,221	2,000
Welsh, Alan Cameron	Ponsonby	Carpenter	A	1977	207	100
R. J. Werry Ltd.	Lower Hutt	Painting contractors	A	1970-75	3,216	3,000
Whitaker, Marie Ann	Palmerston North	Waitress	A	1977	23	20
White, Kerry John	Te Puke	Carpenter	A	1978	131	90
White, Lois Rita	Hamilton	Housewife/shop assistant	A	1976, 1977	248	100
White, Richard Malcolm	Titirangi	Managing director	A	1974-77	29,233	6,000

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded†	(7) Amount of Penal Tax Imposed
					\$	\$
White, Robert Alan	Lower Hutt (formerly Mount Albert)	Electrician	A	1977	152	100
Whitehead, Alan	New Plymouth	Mechanic/farmer	A and B	1974-76	377	300
Whittaker, Ingham	Waiuku	Real estate salesman	A	1977	291	50
Whittaker, Vincent Henry James	Christchurch	Joiner	A	1970-77	485	405
Williams, Elwyn	Wellington	Carpenter	B	1972	988	300
Williams, Erica Lorraine	Massey	Teacher	A	1977	132	40
Williams, Kerry Edward	Christchurch	School teacher basketball coach	A	1975-77	550	300
Wills, Billy Trevor Ian	Mangere	Building inspector	A	1974-77	439	80
Wilson, Arthur Ike	Huntly	Labourer	A	1975, 1976	372	40
Wilson, Frederick Robert	Bunnythorpe	Sales representative	A	1977	125	75
Winnubst, Johannes	Browns Bay	Builder now retired	A	1975, 1976	392	200
Wolff, Sandra	Howick (formerly Takapuna)	Clerk	A	1977	186	40
Wong, David	Wellington	Fruiterer	A	1970-72, 1974-76	1,958	1,000
Wong, Doris	Wellington	Fruiterer	A	1970-72, 1974-76	2,073	1,000
Wong, Jim	Whangarei	Fruiterer	A	1974-76	1,501	400
Wong, Pauline	Whangarei	Fruiterer	A	1974-76	1,238	400
Wood, Cyril	Christchurch	Printing estimator	A	1977	503	100
Woodhouse, Michael Clarence	Matamata	Labourer	A	1974-77	788	250
Wyllie, Denis Arnold	Hamilton	Welding engineer	A	1973-77	6,840	2,750
Wynyard, Leighton John	Devonport	Sales representative	A	1977	158	100
Xypteras, George	Christchurch	Fish retailer	A	1972-75	4,907	1,450
Yambasef, Jan Marguerite	Mount Roskill (formerly Birkenhead)	Secretary	A	1977	135	30
Yates, Milton Lawrence	Whakatane	Farmhand	A	1977	262	80
Zambo, Michael Bela	Manurewa	Management cadet	A	1977	125	60

*Column (4) indicates the nature of the offence as follows:

"A" Furnishing false returns of income.

"B" Failing to furnish returns of income (with intent to evade liability).

†The information in Columns (5) and (6) refers solely to the particular year or years for which penal tax was imposed.

SCHEDULE III

PERSONS CONVICTED UNDER SECTION 33 OF THE INCOME TAX ASSESSMENT ACT 1957 OR SECTION 368 (1) (a) OR (b) OF THE INCOME TAX ACT 1976 FOR FAILING TO MAKE TAX DEDUCTIONS FROM SOURCE DEDUCTION PAYMENTS OR, HAVING MADE SUCH DEDUCTIONS, HAVE FAILED TO ACCOUNT FOR THEM TO THE COMMISSIONER OF INLAND REVENUE OR, OF AIDING AND ABETTING OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 33 OF THE INCOME TAX ASSESSMENT ACT 1957 OR SECTION 368 (1) (a) OR (b) OF THE INCOME TAX ACT 1976 AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 34 OF THE INCOME TAX ASSESSMENT ACT 1957 OR SECTION 369 OF THE INCOME TAX ACT 1976.

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				\$	\$
R. L. Albert Ltd.	Christchurch	Blocklaying building and commercial contractors	1978..	8,112	..
Allen, David Reginald	Christchurch	Draughtsman	1978..	1,558	..
Andrews, Kevin Russell	Christchurch	Plumber	1978..	519	..
Aquarius Garments Ltd.	Hamilton	Clothing manufacturer	1977..	2,463	..
Atinor Holdings Ltd.	Mount Albert	Takeaway bar proprietors	1977, 1978	1,393	..
Grinter, Ronald Peter	Mount Albert	Company director	1977, 1978	..	..
In relation to Atinor Holdings Ltd.					
Austin, David De Joux	Christchurch	Painting contractor	1977-78	10,138	..
Barton, Kevin Lyle	Whangarei	Builder	1978..	1,473	300
Bell, Athol Hirst	Invercargill	Secondhand dealer	1978..	249	..
Bricol Hotel Ltd.	Timaru	Hotel proprietors	1979..	1,766	..
Bull and McIver Ltd.	Christchurch	Brick and blocklayers	1978..	3,131	..
J. and A. Charles Ltd.	Wellington	Coffee lounge proprietors	1977-78	438	150
Christchurch Freightlines Ltd.	Christchurch	Cartage contractors	1979..	1,075	..
Christchurch Steel Ltd.	Christchurch	General engineers	1978..	574	..
Collins Patterns Ltd.	Christchurch	Patternmakers	1977-78	3,704	..
V. H. Cousins Ltd.	Mount Eden	Specialist maintenance contractors	1977, 1978	9,726	..
Crescent Electronics Ltd.	Christchurch	Electronic manufacturers	1978..	799	..
Curgenven, Rosemary	Wanganui	Day care nursery supervisor	1978..	784	..
Danby, Dulcie May	Tauranga	Panel beater	1977, 1978	1,198	..
Danby, John	Tauranga	Panel beater	1977, 1978	1,198	..
Danish Clogs Ltd.	Onehunga	Footwear manufacturer	1977..	4,997	..
Rendslev, Edmund	Mount Roskill	Company director	1977..	..	..
In relation to Danish Clogs Ltd.					
Dash Engineering Ltd.	Onehunga	General engineering	1976, 1977	986	..
Davrey Construction Ltd.	Papatoetoe	Contractors	1978..	1,724	250
Dawson and Havard Ltd.	Auckland	Logging and sawmilling operators	1977..	1,799	300

SCHEDULE III—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s) \$	(6) Amount of Penal Tax Imposed \$
Roofing and Damp Proofing (1973) Ltd.	Auckland 1	Roofing contractor ..	1976-1978 ..	4,163	600
Allen Lawrence Taylor In relation to Roofing and Damp Proofing (1973) Ltd.	Auckland 1	Company director ..	1976-1978 ..	..	..
South Pacific Playgrounds Ltd.	Rotorua	Land and property owners	1975, 1976 ..	3,690	400
Lewis, Paul Anthony In relation to South Pacific Playgrounds Ltd.	Rotorua	Company director ..	1975, 1976 ..	..	..
South Pacific Playgrounds Holdings Ltd.	Rotorua	Land and property owners	1975, 1976 ..	1,021	200
Lewis, Paul Anthony In relation to South Pacific Playgrounds Holdings Ltd.	Rotorua	Company director ..	1975, 1976 ..	..	..
Southern Services (1960) Ltd.	Dunedin	Transport operators ..	1978 ..	18,641	..
Sport E. B. International (NZ) Ltd.	Christchurch	Sports goods and clothing retailers ..	1978 ..	3,380	..
Sullivan Fitch and Associates Ltd.	Whangarei	Accountants ..	1977, 1978 ..	8,128	..
Tai Jade Company Ltd.	Christchurch	Manufacturers of jewellery	1979 ..	2,110	..
The Leather Shop Ltd.	Christchurch	Saddlery and leather goods manufacturers	1978-79 ..	4,299	..
Waste Management Ltd.	Christchurch	Business refuse and disposal contractors	1978-79 ..	975	..
Weakley, Bernard David	Wellington	Printer ..	1978 ..	827	100
Wyatt, William Joseph	Invercargill	Secondhand dealer ..	1978 ..	249	..
D. L. Youngs Pharmacy (Rotorua) Ltd.	Rotorua	Pharmacy ..	1978 ..	1,452	175

SCHEDULE IV

PERSONS OTHER THAN THOSE IN SCHEDULE III WHO HAVE BEEN CHARGED WITH PENAL TAX FOR FAILING TO MAKE TAX DEDUCTIONS FROM SOURCE PAYMENTS OR, HAVING MADE SUCH DEDUCTIONS, HAVE FAILED TO ACCOUNT FOR THEM TO THE COMMISSIONER OF INLAND REVENUE. PERSONS CHARGED IN RESPECT OF OFFENCES OCCURRING UP UNTIL 31 MARCH 1977 HAVE BEEN PROCEEDED AGAINST UNDER SECTION 34 OF THE INCOME TAX ASSESSMENT ACT 1957. THEREAFTER PROCEEDINGS HAVE BEEN TAKEN UNDER SECTION 369 OF THE INCOME TAX ACT 1976.

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s) \$	(6) Amount of Penal Tax Imposed \$
Abbe Credit Ltd.	Mount Wellington ..	Secretarial/debt collectors	1978 ..	6,007	500
Admiral Commercial Cleaners Ltd.	Devonport	Commercial cleaners ..	1977, 1978 ..	1,339	100
Airea Industries Ltd.	Penrose	Electrical engineers ..	1978, 1979 ..	8,262	500
Allen Clothing Ltd.	Auckland (formerly Matakoho)	Clothing manufacturer ..	1977, 1978 ..	10,374	200
Allen, David Reginald	Christchurch	Draughtsman ..	1979 ..	557	125
Allsports Developments NZ Ltd.	Auckland 1	Sporting goods manufacturer ..	1978 ..	1,187	150
Ambrose Furniture Co. Ltd.	Glen Eden	Cabinet makers ..	1978 ..	18,505	1,000
Amies, Peter George	Papakura	Draughtsman ..	1978 ..	218	50
Anderson, Marcia	Manurewa	Caterer ..	1978, 1979 ..	769	100
R. D. Annan Ltd.	Herne Bay	Transport engineers ..	1978 ..	6,856	400
Associated Industrial Distributors (Safety) Ltd.	Mount Roskill	Industrial and domestic safety apparel distributors ..	1978, 1979 ..	7,728	750
Auckland Nursing Bureau Ltd.	Auckland 1	Nursing bureau ..	1979 ..	7,152	100
Auckland Optical Services Ltd.	Auckland 1	Optical services ..	1977, 1978 ..	8,304	500
Audio Lab Electronics Ltd.	St. Heliers (formerly Glen Innes)	Manufacturers ..	1977, 1978 ..	17,849	1,000
Automotive Instrument Services Ltd.	Auckland 1	Auto instrument repairs/ retailers ..	1978 ..	719	250
Baigent, Kelvin Dennis	Richmond	Butcher ..	1979 ..	398	40
Banks, Jack Reid	Glenfield	Factory proprietor ..	1978 ..	3,153	500
Barnaby John Food Parlour Ltd.	Christchurch	Restaurant proprietors ..	1979 ..	1,457	500
Barry Newton And Co. Ltd.	Dunedin	Builders ..	1979 ..	274	150
Bartlett, Richard Stewart	Motueka	Farmer ..	1979 ..	152	50
Beazley, John Frederick	Rotorua	Contractor ..	1978, 1979 ..	10,127	750
Bemac Clothing Co. Ltd.	Ngongotaha	Clothing manufacturer ..	1978 ..	8,523	400
Berkett, Cedric Ian	Rotorua	Market gardener ..	1977 ..	765	100
Bhana, Ramesh Nana	Auckland 1	Fruit shop proprietor ..	1978 ..	202	75
J. D. Blackmore Ltd.	Crown Hill	Sheetmetal fabricators ..	1978, 1979 ..	991	120
Boat Paint Ltd.	Silverdale	Painters and boat repairers ..	1978 ..	3,412	350
Borlase, William Donald	Brightwater, Nelson ..	Butcher ..	1978 ..	102	40
Borlase, Wilson Lloyd	Brightwater, Nelson ..	Butcher ..	1978 ..	102	40
Braid, Peter Robert	Dunedin	Pig farmer ..	1978-79 ..	1,096	200
Brian Edgar Marine Electrical Ltd.	Mount Roskill	Marine electrical services ..	1979 ..	2,285	250

SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s) \$	(6) Amount of Penal Tax Imposed \$
Broadaxe Holdings (NZ) Ltd.	Taupo	Furniture manufacturers	1978, 1979	6,954	700
W. J. Brunton Ltd.	Auckland 1	Clothing manufacturer/ retailer	1979	1,128	250
Buckingham, Ian Leslie	Glenfield	Car painter	1978, 1979	1,141	350
Bull and McIvor Ltd.	Christchurch	Brick and blocklayers	1979	1,392	200
Cameron, Desmond Bentley Malcolm	Kaukapakapa	Electrician	1978	906	100
Carpenter and Roil Ltd.	Mangere (formerly Auckland 1)	Builders	1978, 1979	3,996	300
Cedar Homes Ltd.	Newmarket	Builders	1979	5,090	600
Centennial Holdings Ltd.	Auckland 1	Public relations consultants	1978, 1979	1,786	500
Chacuterie Cafe Ltd.	Newmarket	Restaurateurs	1978	1,867	300
Chapman Panel Beaters Ltd.	Grey Lynn	Panelbeaters	1979	1,009	150
Chapman Prime Meats Ltd.	Auckland 1 (formerly Whangaparaoa)	Meat retailers	1978	1,848	300
Christchurch Freightlines Ltd.	Christchurch	Cartage contractors	1978	2,565	245
Clifton Enterprises Ltd.	Newmarket	Manufacturers of and dealers in machinery	1978	19,583	700
Coleman Industrial Services Ltd.	Newmarket	Metal refiners	1979	3,100	250
Colin's Carpentry Ltd.	Blockhouse Bay	Carpentry and alterations	1978, 1979	1,766	300
Collins Patterns Ltd.	Christchurch	Engineers and patternmakers	1978-79	4,063	1,000
Computer Management Ltd.	Auckland 1	Computer consultants	1978-79	14,243	700
M. M. Connolly Ltd.	Mount Roskill	Flooring contractors	1975-78	4,813	200
Consteel Industries Ltd.	Onehunga	Steel fabricators	1978	9,765	3,000
Coolit Ice Supply Ltd.	Newmarket	Ice manufacturers	1978	11,324	500
Cosars Stores Ltd.	Dunedin	Grocers	1978	95	60
Crowley Earthmovers Ltd.	Manukau (formerly Te Papapa)	Earthmovers	1979	953	250
Curtis, Maurice John	Christchurch	Signwriter	1979	319	150
Dearsly, John Trevor	Papatoetoe	Cartage contractors	1977	2,188	25
Dickson Fashions Ltd.	Dunedin	Menswear retailers	1979	886	100
Donn Welding Services Ltd.	Hamilton	Engineers	1978	6,084	500
Dowd Drainage Contractors Ltd.	Pt. Chevalier	Drainage contractors	1978	1,640	200
Dudson, Alan Jaques	Meadowbank	Building contractor (formerly real estate salesman)	1977, 1978	3,137	200
Eastbourne Properties Ltd.	Auckland 1	Investors	1978	1,232	500
Eclipse Aluminium Co. Ltd.	Wiri	Aluminium joinery manufacturer	1979	3,983	500
Electronic Group Ltd.	Auckland 1	Electronic engineers	1978	4,847	500
Elm Products Ltd.	Taupo	Small goods manufacturer	1977, 1978	49,265	5,000
Emery Embroidery Ltd.	Auckland 1	Dealers and agents in embroidery products	1978, 1979	2,897	200
Ewen, Derek Campbell	Te Atatu South	Wine lounge manager	1978	1,715	200
Faire and Brown (Henderson) Ltd.	Henderson	Real estate agents	1978, 1979	3,173	300
Fashion-Rite Ltd.	Onehunga	Clothing manufacturer	1978	6,853	500
Featonby, Dale Alex George	Otara	Cartage contractor	1977	451	150
Ferguson, David	Te Awamutu	Driver	1978, 1979	499	100
Fernwood Furniture Manufacturing Ltd.	Henderson	Furniture manufacturers	1979	816	100
A. M. Fitton and Co. Ltd.	Petone	Designers and document copiers	1977-78	4,488	400
Foster, Donald Frederick	Te Kuiti	Drainlayer	1978	584	150
Gahan, Terry Neil	Rotorua	Machinist	1978, 1979	1,357	300
General Advertising and Agency Ltd.	Nelson	Advertising agents	1978	149	60
General Marketing (Nelson) Ltd.	Nelson	Marketing agents	1978	1,018	200
General Printing Services Ltd.	Nelson	Printers	1978	874	200
Gibson Laminates Ltd.	Auckland 1	Timber merchants	1978	8,857	500
Gray, Marcia Diana	Manurewa	Caterer	1978, 1979	769	100
Hadlow, Laurence Edgar	Auckland 1	Dental surgeon	1978, 1979	822	100
Hanna, James Larmour	Dunedin	Bakery proprietor	1978	302	120
Harris, Leonard Donald Watson	Winton	Farmer	1978	1,394	400
Hawke Construction Ltd.	Napier	Builders	1979	704	220
Hawkins, Peter Campbell	Browns Bay	Caterer	1978, 1979	2,991	300
Hawthorne, Arthur George	Hastings	Wholesaler	1979	536	200
Heatheric Dairy Ltd.	Orakei	Dairy	1978	1,015	200
Hemi, Rawiri	Hamilton	Bricklayer	1977, 1978	1,280	150
Henderson Meat Transport Ltd.	New Lynn	Cartage contractor	1978, 1979	1,135	200
Hill, William Norman Roderick	Christchurch	Takeaway food bar proprietor	1978-79	183	100
Hodges, Iain	Hastings	Builder	1978	254	50
J. A. Hogg Contractors Ltd.	Auckland 1	Earthmovers	1977, 1978	2,189	150
Hollywood Cinema Ltd.	Henderson	Cinema proprietor	1978, 1979	237	80
Holmes Properties Ltd.	Glenfield	Brick and blocklayer	1978	1,417	200
Horwood, Geoffrey Colin Maurice	Browns Bay	Manager	1977	1,852	500

SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s) \$	(6) Amount of Penal Tax Imposed \$
J. W. Hunter Ltd.	Mount Eden	Car painters	1977, 1978	507	150
Hyslops Salons Ltd.	Christchurch	Hairdressers	1978	730	100
C. T. Industries Ltd.	Penrose	Engineers	1978, 1979	8,336	500
Ivan Small Real Estate Ltd.	Napier	Real estate agents	1978	1,483	75
G. A. Jamieson Ltd.	Christchurch	Milk vendor	1978	45	30
Jones, Murray Ernest	Takaka	Engineer	1978	364	115
Keith Richards (Hastings) Ltd.	Hastings	Painters and paperhangers	1978-79	1,766	250
Kelly, Paul Tracey	Epsom	Motel proprietor	1977, 1978	1,375	550
Kinky Kake Kompany Ltd.	Auckland	Retail cakes and pastry	1978, 1979	2,918	350
Knowles, Raymond Ashley	Ngongotaha	Milk Vendor	1978, 1979	1,447	200
Laurelda Productions Ltd.	Tauranga	Clothing manufacturers	1979	10,920	750
Lederware Ltd.	East Tamaki	P.V.C. tarpaulin manufacturers	1979	1,370	75
McDonald, John Robert	Te Puke	Tar sealing contractor	1979	690	150
McGregor Packaging Ltd.	Onehunga	Industrial packaging	1978	14,109	1,500
McIlwraith Electrical (Summer) Ltd.	Christchurch	Electricians	1978-79	816	250
Merivale Hardware Ltd.	Christchurch	Hardware retailers	1978	1,163	200
Millar Hedglan Properties Ltd.	Rotorua	Builders	1978	6,100	500
Morgan, Dennis Robert	Morrinsville	Chainsaw contractor	1977, 1978	1,116	100
M. R. Nicholson Holdings Ltd.	Auckland 1	Builder	1978	4,874	500
Northshore Ferries Ltd.	Auckland 1	Ferry and bus operators	1978, 1979	102,386	4,000
Novelty Woods Ltd.	New Lynn	Manufacturers representatives	1978	6,887	1,000
Osgood, Burnard John	Napier	Spraypainter	1978	898	250
Paihia Hotel Ltd.	Paihia	Hoteliers	1978, 1979	5,641	600
Wm. J. Parlour Ltd.	Penrose	Motor and general engineers	1978, 1979	13,330	750
Pearce, David Hector	Tauranga	Transport operator	1978	803	75
Pearce, Molly Jane	Tauranga	Transport operator	1978	803	75
Pennzoil (NZ) Ltd.	Christchurch	Oil retailer	1978-79	593	170
Peters Structural Engineering Ltd.	Taupo	Engineers	1978	1,766	400
Pointon, Lyle Hector	Wanganui	Butcher and dairy proprietor	1978	418	150
M. L. Price & Co. Ltd.	Christchurch	General platers	1978	1,606	330
Raymor Products (1971) Ltd.	Auckland 1	Lampshade manufacturer	1978	3,179	300
Reynolds, Frances Jayne	Brightwater Nelson	Farmer	1978	50	30
Reynolds, Robert	Brightwater Nelson	Farmer	1978	50	30
Ritz Hairfashions Ltd.	Christchurch	Hairdressers	1978	4,718	200
Rotorua Chassis Straightening Ltd.	Rotorua	Auto mechanical services	1978, 1979	3,144	400
Rotorua Shoe Repairs Ltd.	Rotorua	Shoe repairs	1978	2,000	300
Rusling Construction Ltd.	Matamata	Building contractors	1979	2,434	200
Ruth, Jacob	Christchurch	Photographic equipment repairer	1978	793	200
Schwamm, Nola Currell	Christchurch	Dressmaker	1978	647	200
Simpson, Francis Berwick	Kumeu	Vegetable grower	1978, 1979	226	100
Solomon Transport Ltd.	Hastings	Transport operators	1979	360	200
Sta-Met Co. Ltd.	New Lynn	Sheetmetal workers	1978	20,826	500
Stewardson, Edwin Thomas	Mosgiel	Poultry farmer	1979	1,435	250
Sunbeam Tours Ltd.	Auckland 1	Travel agent	1978	1,433	150
Sydenham Furnishers Ltd.	Christchurch	Furnishing retailer	1979	2,118	600
Tai Jade Co. Ltd.	Christchurch	Jewellery manufacturers	1979	2,177	320
Tamaki Ferries Ltd.	Auckland 1	Ferry operators	1977, 1978	4,787	700
Tasker, James Philip	Auckland 1	Health studio	1978, 1979	7,967	500
Tasman Truss Co. Ltd.	Auckland 1	Manufacturers and joiners	1978	8,148	350
Terrazzo Works (Auckland) Ltd.	Henderson	Terrazzo workers	1978	2,128	300
Thames Valley Piggeries Ltd.	Paeroa	Pig farmers	1978, 1979	3,161	500
The Bay Erection Co. Ltd.	Glendowie	Steel erection contractors	1978, 1979	2,462	150
Thomas Andrews and Son Ltd.	Christchurch	Plasterers	1978	17,921	550
Thomas Andrews and Son (Fibre-glass) Ltd.	Christchurch	Fibreglass laminators	1979	1,723	150
Thompson, Margaret Helen	Waiau	Dressmaker	1979	239	150
Thornicroft, Arnold	Dunedin	Tutor and market gardener	1978-79	402	120
Timbermillers Ltd.	Mount Roskill	Timber and lumber merchants	1978	4,347	400
Trendsetter Productions Ltd.	Onehunga	Clothing distributors	1978	729	150
Tyrrell and Holmes (Graphics) Ltd.	Dunedin	Screen Printers and sign-writers	1978-79	9,109	900
Waitemata Enterprises Ltd.	Auckland 1	Concreting contractors	1978, 1979	4,689	400
Waste Management Ltd.	Christchurch	Business refuse and disposal contractors	1979	457	300
Wayne Ivory Ltd.	Rangiora	Builders	1979	327	90
K. N. Webley Ltd.	Christchurch	Mirror manufacturers and glass processors	1979	691	200
Whitehall Plastics and Polymers Ltd.	Epsom	Manufacturer and wholesalers of plastic goods	1978	20,037	750
Wholesale Stereo Ltd.	St. Heliers	Radio equipment manufacturer	1978	414	150
Woodpecker Industries Ltd.	Auckland 1	Manufacturer and wholesalers of woodware	1978	1,828	100
Worksweld Services Ltd.	Taupo	Boilermaker/engineers	1979	20,354	1,000
Wylie Construction Ltd.	Christchurch	Builders	1979	309	100
Yerex, Brian Sheridan	Rotorua	Builder	1978	1,062	300