



SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, 3 SEPTEMBER 1981

Published by Authority

WELLINGTON: FRIDAY, 4 SEPTEMBER 1981

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 1981 are hereby published.

Dated at Wellington this 15th day of July 1981.

R. T. PHILLIPS, 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
Andrew, Barry Jacob	Hamilton	Manager (formerly sheetmetal worker)	A	1975, 1976	\$ 754	\$ 500
Andrew Street Dairy Ltd	Gisborne	Grocers and general storekeepers	A	1969-1975	6,654	2,350
Hay, Donald Clouston		Grocer and general storekeeper	B	1969-1975	..	..
Hay, Fay (In relation to Andrew Street Dairy Ltd)		Grocer and general storekeeper	B	1969-1975	..	..

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
					\$	\$
Auckland Flooring Services Ltd	Mount Roskill	Floor laying contractors	A	1977	1,617	800
Awatere, Joe	Lower Hutt	Labourer	A	1978	438	100
Baker, Ronald Sydney	Mount Roskill	Commercial cleaner	A	1971-1977	10,849	...
Barnsdale, Malcolm Warren	Bluff	Oyster worker	A	1978	329	220
Bell, Alan Garth	Picton	Electrical inspector	A	1977, 1978	2,215	550
Boland, Graham William	Nelson	Car wrecker	A	1976-1978	7,712	6,000
Brophy, Kieran Thomas	Okato	Dairy farmer	A	1970-1978	7,457	4,310
Brown, Henry	Mangere	Printer/freezing worker	A	1977-1979	3,988	600
Burrows and Russ Ltd	Nelson	Menswear retailers	A	1976-1978	2,624	2,570
Russ, Eric Thomas	Nelson	Mercer	B	1976-1978	...	...
(In relation to Burrows and Russ Ltd)						
Carr, Paul James	Palmerston North	Painter and paperhanger	A	1975, 1976	3,689	1,500
Carrick, Loris Clifford	Wellington	Warehouse manager	A	1976-1979	4,974	400
Christmas, Calvin Jenkins	Nelson	Medical superintendent	A	1970-1978	10,101	7,910
Clancy, Robert Charles	Northcote	Flooring contractor	A	1975-1977	5,635	3,200
Claridge, Gregory	Hastings	Bank officer	A	1979	238	150
Clark, John Sidney	Mount Albert	Fitter/turner	A	1977, 1978	400	...
Clemence, Ivor Desmond	Hamilton	Sheet metal worker	A	1975, 1976	517	250
Comber, Patrick Sidney Mark	Wanganui (formerly Hawera)	Woolbuyer	A	1977, 1978	2,121	1,055
Duff, James Bruce	Hamilton	Sheet metal worker	A	1975, 1976	561	225
Edwards, Patrick Michael	Bluff	Fisherman	A	1977-1979	2,136	1,170
Emile, Una	Porirua	Butcher	A	1978	500	150
Faulkner, George Malcolm	Christchurch	Labourer	A	1979	145	50
Fernando, Kumara Wattage Ranjit	Invercargill	Medical practitioner	A	1975-1977	12,638	5,300
Flanders, Robert Ernest	Hastings	Labourer	A	1979	906	600
Fordham, Graeme Trevor	Pakuranga	Colour proofer/painter	A	1977, 1978	2,949	1,000
Forsyth, Athol Henry	Dunedin	Driver	A	1978	283	50
C. D. Galley Ltd	Gisborne	Motellier	A	1975-1977	4,003	1,500
Gates, Brian James	Glenbrook	Panelbeater	A	1974-1977	11,642	3,000
Gibbs, Lyndon William	Havelock North	Cemetery worker	A	1979	151	50
Gilder, Morris Wardell	Tauranga	Motel proprietor	A	1975-1978	2,618	...
Gilmore, Jack	Mangere East	Driving Instructor	A	1974-1978	2,418	1,250
Goble, John Lindsay Joseph	New Plymouth	Retired farmer	A	1969-1978	6,725	5,650
Govind, Bhula	Otahuhu	Fruiterer	A	1972-1978	12,531	5,000
Haitana, Jack	Raetihi	Labourer	A	1978	211	...
A. J. Halidone Ltd	Palmerston North	Painters and decorators	A	1974-1977	2,241	1,400
Hawken, Kevin Noel	Hamilton	Sheet metal worker	A	1975	303	50
Hayes, Trevor James	Milton	Bushman	A	1979	938	500
Hill, Murray John	Hastings	Orchard hand	A	1978	469	150
Hudson, Donald Frank	Opotiki	Farmer/motor camp proprietor	A	1973-1978	10,740	5,700
Jackson and Wills Radio and T.V. Ltd	Invercargill	Radio and T.V. retailer hirer and repairer	A	1970-1978	10,721	6,250
Johnson, Katherine Joy	Waimate	Publican	A	1973-1978	4,916	3,110
Johnson, Percy William Russell	Waimate	Retired publican	A	1973-1978	4,883	3,090
Johnson, Stephen Spencer	Waimate	Publican/farmer	A	1975-1978	5,338	2,610
Johnson, William Russell	Waimate	Publican	A	1975-1978	4,148	2,590
Kent, Robert Alexander	Invercargill (formerly Christchurch)	Labourer	A	1977	31	...
Larsen, Peter Maxwell	Hamilton	Sheet metal worker	A	1975	90	50
Leighton, Bryan Joseph	Invercargill	Car salesman	A	1971-1977	4,573	1,975
Levy, Albert Bruce	Huapai	Motel owner	A	1976-1978	2,899	975
Lusty, Kevin Philip	Nelson	Mixed farmer/game hunter	A	1975-1978	298	100
Lusty, Cynthia Margaret	Nelson	Housewife/gamebuyer	B	1977-1978	...	...
(In relation to Lusty, Kevin Philip)						
McCoy, Kevin Elliotte	Feilding	Aluminium fabricator	A	1979	276	40
Major, Gary John	Hamilton	Salesman/beauty salon proprietor	A	1977, 1978	5,341	1,600
Mannion, Anthony Joseph	Naenae	Sheet metal worker	A	1977, 1978	2,846	1,950
Martel, Serge Jean-Louis	Hamilton	Sheet metal worker	A	1977	104	60
Meiklejohn, Ronald David	Christchurch	Filling station operator	A	1978	204	...
Mercer, Noel Rex	Palmerston North	Milk vendor	A	1976, 1977	3,573	800
Milliken, Norman Leslie	Christchurch	Psychiatric nurse	A	1974-1979	4,304	2,000
Mills, Christian James	Napier	Driver	A	1978	279	50
Moore, Paul	Port Chalmers	Fisherman	A	1977	470	300
Mora, Richard Wayne	Christchurch	Clerk	A	1978, 1979	193	180
Mora, Theresa Mary	Christchurch	Clerical assistant	A	1977, 1978	74	100
Nielson, Holger Joachim	Hamilton	Timber merchant/second hand dealer	A	1970-1976	16,110	7,100
Neville-Lamb, Edgar	Invercargill	Medical practitioner	A	1970-1977	17,269	12,300
O'Brien, Thomas Owen	Christchurch	Driver	A	1977-1979	523	335
Oliver, James Gerard	Mount Eden	Flooring contractor	A	1975-1977	9,482	...
O'Neill, Dawn Monica (also known as Dawn Olga Beale)	Pt. Chevalier	Stenographer	A	1974-1979	2,220	1,400
Ord, Robert	Hamilton	Sheetmetal worker	A	1976, 1977	59	30
Panirau, Joe Ngamanu	Wairoa	Freezing worker	A	1979	1,119	300
Parke, Maurice Richard	Temuka	Dairy farmer	A	1973-1977	1,558	720
Parker, Douglas Cyril	Havelock North	Supervisor	A	1976, 1977	1,851	900
Parker, Kevin Graham	Christchurch	Joiner	A	1978, 1979	218	145
Parkes, Ian Bruce	New Plymouth	Plumber/commission agent	A	1973-1978	4,844	3,850

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
					\$	\$
Parlato, Alan John ...	Woodville...	Traffic operator ...	A	1978 ...	169	170
Parlato, Pamela Margaret ...	Woodville...	Housewife ...	A	1978 ...	66	..
Paterson, Hugh Simpson ...	New Plymouth	Tradesman assistant ...	A	1974-1977 ...	4,322	1,850
Patterson, Darwin Bertram ...	Waimate ...	Builder ...	A	1974-1978 ...	2,986	2,030
Patterson, Francis Raymond ...	Waimate ...	Builder ...	A	1974-1978 ...	2,910	2,030
Pont, Kenneth Roy ...	Dunedin ...	Electrician ...	A	1978 ...	342	200
Prue, Lawrence Walter ...	Oamaru ...	Caretaker ...	A	1980 ...	378	..
R. L. Ray Ltd	Christchurch	Lawnmower retailers and servicemen	A	1970-1976 ...	18,997	9,500
Ray, Robert Lindsay (In relation to R. L. Ray Ltd)	Christchurch	Company director ...	B	1970-1976 ...	..	..
Reedy, Campbell Jack Edward	Greymouth	Engine driver ...	A	1977, 1978 ...	1,275	500
Reynard, Christopher Edward James	Christchurch	Cleaner ...	A	1978 ...	171	80
Rickard, Harold Abel ...	Dunedin ...	Clerk of works ...	A	1977-1979 ...	1,971	1,260
Robinson, William Longley ...	Palmerston North ...	Builder ...	A	1973-1978 ...	9,174	3,600
Rothschild, David Robin ...	Gisborne ...	Fisherman/trapper ...	A	1972-1976 ...	12,113	11,650
Rotorua Auto Trimmers Ltd	Rotorua ...	Upholsterers ...	A	1973-1978 ...	11,295	8,200
Rua, John ...	Palmerston North ...	Painter ...	A	1978 ...	992	500
Sam, Pak Cheung ...	Hamilton ...	Sheetmetal worker ...	A	1975 ...	35	40
Sargisson, George Charles ...	Waimate ...	Retired ...	A	1978, 1979 ...	665	410
Shand, Duncan Roland ...	Napier ...	Company director ...	A	1976, 1977 ...	7,039	4,925
Sheriff, Desmond Durham ...	Christchurch	Driver/insurance agent ...	A	1977 ...	821	..
Silvey, Quinn ...	Hamilton ...	Sheetmetal worker ...	A	1975, 1976 ...	388	180
Smith, Charles ...	Marton ...	Farmer ...	A	1970-1977 ...	14,753	10,580
Smythe, Brian Richard ...	Nelson ...	Barrister and solicitor ...	A	1972-1974 ...	5,442	5,200
Spurdle, Bernard Patrick (deceased)	New Plymouth	Salesman/barman ...	A	1970-1973, 1975, 1976, 1978	7,956	..
Stephens, Trevor Thomas ...	Napier ...	Farm manager ...	A	1979 ...	239	150
Sutton, Richmond Thomas ...	Nelson ...	Poultry farmer ...	A	1970-1976 ...	28,840	27,180
Taipana, Charles Te Hape	Palmerston North	Clerk ...	A	1975-1978 ...	1,068	500
Tauaa, Tauaitua ...	Invercargill	Process worker ...	A	1978 ...	283	180
Taylor, Matthew Hapupu	Mangere ...	Freezing worker ...	A	1980 ...	546	300
Thorburn, Leo Clifford ...	Hamilton ...	Sheetmetal worker ...	A	1975 ...	121	60
Tiffen, Albert John ...	St Andrews	Engineer ...	A	1976-1978 ...	7,163	1,400
Tolchard, Michael Drummond	Christchurch	Carpenter ...	A	1978 ...	136	100
Trounson, Gordon Vivian ...	Nelson ...	Metal polisher ...	A	1975-1978 ...	809	525
Tui, Komi Utai Tapega ...	Hamilton ...	Metal polisher ...	A	1975, 1976 ...	332	130
Van Roon, Johan Stephanes Casper	Twizel ...	Motor mechanic ...	A	1969-1976 ...	12,701	8,740
Whatmough, Leith Lawson ...	Ruakaka ...	Insurance salesman ...	A	1976-1978 ...	2,221	650
White, Dorothy June ...	Christchurch	Packer ...	A	1976, 1977 ...	1,163	500
Williams, Trevor Patrick	Naenae ...	Teacher ...	A	1979 ...	263	..
Wilson, Noel Thomas ...	Howick ...	Labour only carpenter (formerly builder)	A	1977 ...	4,503	1,500
Wishart, Christopher Derek ...	Christchurch	Labourer ...	A	1977 ...	1,078	200

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

"A" Wilfully 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
					\$	\$
Abbott, Stanley ...	Mount Maunganui ...	Footwear retailer ...	A	1975-1978 ...	6,831	4,600
Abel, Jack Pettit ...	Herne Bay ...	Proofing litho... ..	A	1975, 1978, 1979 ...	267	120
Abraham, Daryl James ...	Thames ...	Labourer ...	A	1979 ...	184	120
Adams, Julie Ann ...	Manurewa ...	Driver ...	A	1980 ...	45	30
Adams, Wendy Mary ...	Waimate ...	Machinist ...	A	1980 ...	60	45
Adgo, Dean Barrie ...	Upper Hutt ...	Pump attendant ...	A	1979 ...	184	120
Agnew Barry Milton ...	Bucklands Beach ...	Toolmaker ...	A	1979 ...	106	70
Adhar, Tominioko ...	Mangere ...	Machine operator ...	A	1979 ...	244	160
Aires, Raymond John ...	Wairoa ...	Farm manager ...	A	1978 ...	427	250
Akaiti, Teremoana ...	East Tamaki ...	Waitress/sales agent ...	A	1979 ...	565	150
Aldworth, Kevin Sonny ...	Rotorua ...	Draughtsman... ..	A	1979 ...	238	100
Alexander, Newton James ...	Nuhaka ...	Farmer ...	A	1975 ...	306	200

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
					\$	\$
Alexander, Rodney Newton ...	Opoutama ...	Farmer ...	A	1977, 1978 ...	881	580
Allen, Ivor Russell (deceased)	Masterton...	Farmer/managing director	A	1969-1978 ...	17,333	7,350
Allen, Nicola Megan ...	Epsom ...	Schoolteacher ...	A	1979 ...	112	70
Allen, Renwick Scott ...	Te Kuiti ...	Linesman ...	A	1979 ...	146	50
Alley, Roderic Martin ...	Kelburn ...	University lecturer ...	A	1979 ...	172	70
Alley, Ronald James ...	Tiniroto ...	Farmer ...	A	1977 ...	359	100
Allison, Leonard Albert ...	Christchurch ...	Company manager ...	A	1978 ...	716	350
Ailsop, Colin James ...	Papatoetoe ...	Property owner ...	A	1974, 1975, 1977 ...	575	400
Amos, Jane Elizabeth ...	Upper Hutt ...	Schoolteacher ...	A	1979 ...	95	60
Amosa, Faafetai ...	Hamilton ...	Factory hand/plant operator	A	1979 ...	162	100
Anderson, Anne ...	Ashburton ...	Sheep and grain farmer	A	1973-1976 ...	533	125
Anderson, Bryan Gordon ...	Dunedin ...	Labourer ...	A	1979 ...	62	50
Anderson, Deborah Adriana ...	Palmerston ...	Office assistant ...	A	1979 ...	80	50
Anderson, Douglas Leicester ...	Ashburton ...	Sheep and grain farmer	A	1973-1977 ...	1,531	620
Anderson, George ...	Manurewa ...	Fitter welder ...	A	1979 ...	145	100
Anderson, Kerry Leonard ...	Tauranga ...	Orchardist/land agent ...	A	1976-1978 ...	3,472	1,900
Anderson, Malcolm ...	Christchurch (formerly Dunedin)	Dairy company worker /cleaner	A	1979 ...	153	100
Anderson, Maxwell David ...	Timaru ...	Shearer ...	A	1979 ...	63	40
Anderson, Michael James ...	Te Aroha ...	Forestry worker ...	A	1979 ...	49	30
Andrew, Donald Lewis ...	Palmerston North ...	Tax proprietor ...	A	1975-1978 ...	2,539	1,200
Anker, Robin Staveley Mills ...	Rotorua ...	Commercial artist ...	A	1979 ...	60	30
Annan, Brett Richard ...	Clyde ...	Driver ...	A	1978 ...	155	110
Annas, David Edward ...	Hamilton ...	Farm hand ...	A	1976, 1977 ...	104	70
Aranui, Bruce ...	Napier ...	Shearer ...	A	1979 ...	168	100
Ash, Arthur John ...	Newlands ...	Engineer ...	A	1979 ...	402	200
Ash, William Ernest ...	Blenheim ...	Teacher (formerly builder)	A	1974-1978 ...	8,569	2,890
Ashby, James Frederick ...	Carterton ...	Farmer ...	A	1976, 1977 ...	738	280
Asher, Krysteen Joy ...	Wellington ...	Clerk ...	A	1978 ...	56	30
Ashley Jay Fashions Ltd	Tauranga ...	Clothing manufacturers	A	1977 ...	13,897	5,000
Asomale, Puna ...	Grey Lynn ...	Bench hand ...	A	1979 ...	387	260
Atfield, Gary ...	Mount Roskill (formerly Onehunga)	Charge hand ...	A	1979 ...	565	250
Atkins, Roy Alan ...	Whangarei ...	Electrician ...	A	1978 ...	215	140
Atkinson, Logan Frank ...	Mauriceville ...	Shearer ...	A	1979 ...	273	100
Atkinson, Peter Tyson ...	Silverstream ...	Electrician ...	A	1979 ...	207	100
Atwell, Brett William ...	Waikare ...	Automotive refinisher ...	A	1980 ...	53	50
Auld, Stewart ...	Hamilton ...	Carpenter ...	A	1979 ...	43	30
Awaho Farms Ltd ...	Wairoa ...	Sheepfarmers ...	A	1974, 1978 ...	616	420
Awatere, Janis Marlene ...	Titahi Bay ...	Postal clerk ...	A	1979 ...	48	30
Axten, Alan Leonard ...	Masterton ...	Teacher ...	A	1979 ...	100	65
Babe, Moira Frances ...	Mount Roskill ...	Teacher ...	A	1979 ...	160	110
Babington, John Edward ...	Wellington ...	Shipping clerk ...	A	1979 ...	65	40
Back, Jean Doreen ...	Cambridge (formerly Morrinsville)	Bus driver ...	A	1979 ...	69	40
Bagby, Robert Vernon Patrick	Massey ...	Motor mechanic ...	A	1979 ...	187	200
Baice, Isaac ...	Manurewa ...	Quality controller ...	A	1979 ...	143	100
Bailey, Mami Heti ...	Mangere ...	Nurse aid ...	A	1979 ...	105	70
Baker, Dennis Henry ...	Upper Hutt ...	Freezing worker ...	A	1979 ...	125	80
Baker, Hazel Muriel ...	Palmerston North ...	Machinist ...	A	1975-1979 ...	2,716	430
Baker, Raymond ...	St Heliers ...	Bank messenger ...	A	1977-1979 ...	1,289	850
Baker, Thomas George ...	Huntly West ...	Mine surface worker ...	A	1979 ...	369	60
Baker, William Herbert ...	Palmerston North ...	Builder ...	A	1975-1979 ...	4,556	1,760
Balfour, Faye Beverley ...	Remuera ...	Dressmaker ...	A	1975-1978 ...	2,747	350
Ball, Derek Ernest ...	Invercargill ...	Merchant ...	A	1970-1978 ...	8,204	490
Ball, Geoffrey ...	New Lynn ...	Pottery manager ...	A	1974, 1977-1979 ...	842	430
Balvert, Paul William ...	Putaruru ...	Auto electrician ...	A	1979 ...	93	60
Banks, Robert Thomas ...	Manor Park ...	Engineer ...	A	1978 ...	527	300
Barber, Clifford Morrell	Henderson (formerly Whangarei)	Operator ...	A	1979 ...	243	160
Bargh, Charles Victor ...	Featherston ...	Dairy farmer ...	A	1977, 1978 ...	2,758	450
Bargh, James Alexander ...	Featherston ...	Dairy farmer ...	A	1977, 1978 ...	2,228	450
Bargh, Simon Peter Victor ...	Featherston ...	Dairy farmer ...	A	1977, 1978 ...	1,983	450
Barker, David Ronald ...	Napier ...	Bricklayer ...	A	1976-1978 ...	1,378	440
Barker, Garry Patrick ...	Mangaweka ...	Fencer ...	A	1979 ...	320	200
Barlow, Albert Herbert ...	Morrinsville ...	Labourer ...	A	1979 ...	339	220
Barlow, George Koki (Snr.) ...	Rotorua ...	Mill hand ...	A	1979 ...	110	70
Barnett, Lex James ...	New Plymouth ...	Painter ...	A	1978 ...	321	200
Barnao, Vincent ...	Lower Hutt ...	Labourer ...	A	1980 ...	178	100
Barr, Kenneth William ...	Tuakau ...	Freezing worker ...	A	1979 ...	146	100
Barrack, Judith Anne ...	Pt Chevalier ...	Saleswoman ...	A	1979 ...	75	50
Barratt, Clive Thomas ...	Lower Hutt ...	Foreman ...	A	1979 ...	297	200
Barratt, Lyall Mary ...	Levin ...	Shop assistant ...	A	1979 ...	107	50
Barrett, Laurence Noel ...	Christchurch ...	Fitter ...	A	1979 ...	399	200
Barriball, Wayne Gordon ...	Otaki ...	Driver ...	A	1979 ...	288	140
Barry, Beverley Elizabeth ...	Hamilton ...	Postal delivery officer/bakery assistant	A	1979 ...	120	50
Bartlett, James Richard ...	Remuera ...	Company director ...	A	1973-1976 ...	2,756	1,800
Bartlett, Marjorie Alison ...	Remuera ...	Company director ...	A	1973-1976 ...	1,428	900

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
					\$	\$
Batchelor, Craig ...	Rotorua ...	Wildlife officer ...	A	1979 ...	125	80
Bateman, Katrina Westell ...	Heriot (formerly Tapanui)	Temporary exchange operator	A	1979 ...	102	50
Bates, Alan John ...	Mount Maunganui ...	Bookseller ...	A	1974-1977 ...	3,369	200
Bates, Barry Ronald ...	Takanini (formerly Hamilton)	Storeman/driver	A	1979 ...	272	80
Bates, Pamela Christine ...	New Plymouth ...	Shop assistant	A	1979 ...	119	40
Bayliss, Colin Wayne ...	Timaru ...	Freezing worker/mechanic	A	1980 ...	105	60
Beadle, David Charles Puku ...	Fielding (formerly Tokoroa)	Table hand	A	1979 ...	92	60
Beamish, Christopher William ...	Kohatunui, Hastings	Farmer	A	1979 ...	128	80
Beard and Bailey Ltd ...	Christchurch ...	Plumbers ...	A	1978, 1979 ...	2,051	1,290
Beardsley, Arthur Alfred ...	Christchurch ...	Hairdresser ...	A	1974-1978 ...	7,175	4,700
Beattie, James ...	Gisborne ...	Labourer	A	1979 ...	92	40
Beauchamp, Julie Francis ...	Ngaio ...	Bank officer	A	1979 ...	45	25
Bebich, Mark ...	New Lynn ...	Painter	A	1976-1978 ...	1,320	875
Bedford, Gary Stewart ...	Dunedin ...	Driver	A	1979 ...	188	50
Bedford, Steven Roland ...	Hamilton ...	Sharemilker/farm hand	A	1979 ...	174	100
Bedwell, Jeffrey Leonard ...	Papatoetoe ...	Carpenter	A	1979 ...	374	240
Begg, Lindsay Russell ...	Dunedin ...	Butcher	A	1979 ...	126	100
Behrens, William Alexander Clarence ...	Clinton ...	Labourer	A	1979 ...	298	50
Belchamber, Jill Denise ...	Palmerston North ...	Bank officer	A	1979 ...	61	30
Belic, Marin ...	Mount Wellington ...	Cabinetmaker	A	1979 ...	131	90
Bell, Aroha ...	Ponsonby ...	Laboratory assistant	A	1979 ...	112	70
Bell, June Isobel ...	Takapuna ...	Housewife	A	1978, 1979 ...	1,276	625
Bell, Peter Desmond ...	Mahia Peninsula ...	Shepherd	A	1979 ...	249	50
Bell, William John ...	Christchurch ...	Freezing worker	A	1979 ...	340	200
Belmont, Lou John ...	Rotorua ...	Bushman	A	1979 ...	141	40
Bennett, Raymond Norman ...	Kumeu ...	Shepherd	A	1979 ...	143	100
Bennett, Walter Colin ...	Australia (formerly Christchurch)	Company director	A	1976-1979 ...	7,553	15,000
Bennetts, Christopher ...	Wellington ...	Civil servant	A	1979 ...	82	55
Bentley, Terry ...	Henderson ...	Caretaker/musician	A	1976-1978 ...	228	85
Benton, Roderick Douglas ...	Devonport ...	Packer	A	1980 ...	97	40
Beresford, Hilda Winifred ...	Stratford ...	Public health nurse	A	1975-1979 ...	1,087	400
Berney, Richard James ...	Owaka ...	Pest destruction board inspector/farmer/opossum trapper	A	1975-1979 ...	1,905	300
Bettridge, Donald Louis ...	Hamilton ...	Tyre retreader	A	1979 ...	169	110
Bhana, Amrat ...	Rotorua ...	Fruiterer	A	1975, 1977, 1978 ...	3,615	300
Bicknell, Molly Dorothy ...	Eilerslie ...	Company director	A	1979 ...	794	400
Biddle, Arama Tewhetu ...	Heretaunga ...	Spot welder	A	1979 ...	64	45
Bilkey, Carl Rex ...	Whangaparaoa ...	Sales representative	A	1980 ...	166	80
Bindon, John Robert ...	New Lynn ...	Company director	A	1973-1978 ...	2,537	1,690
Birch, Mervyn ...	Taupo ...	Truck driver	A	1979 ...	172	100
Bishop, Dennis ...	Wanganui ...	Butcher	A	1979 ...	128	80
Bishop, Graham Douglas ...	Taupo ...	Carpenter	A	1979 ...	214	100
Blackburn, Paul William ...	Bucklands Beach ...	Driver	A	1979 ...	350	100
Blades, David Henry ...	Hastings ...	Carpenter	A	1979 ...	227	150
Blair, Alexander David ...	Kakariki ...	Farmer	A	1976 ...	127	85
Blair, Mervyn William ...	Pungarehu ...	Stock agent	A	1979 ...	250	200
Blair, Roly William ...	Matakana ...	Lineman	A	1979 ...	107	70
Blase, Sharon Gayle Anne ...	Manurewa ...	Assistant matron	A	1979 ...	201	130
Blewett, Alan Peter ...	Napier ...	Bricklayer	A	1979 ...	179	100
Bloomfield, Leslie James ...	Dannevirke ...	Retired (formerly welder)	A	1973-1979 ...	1,579	1,070
Bloor, Karen Charlene ...	Howick ...	Receptionist	A	1980 ...	59	30
Boland, Graham William ...	Nelson ...	Car wrecker	B	1979 ...	4,018	400
Boldarin, Joseph ...	Miramar ...	Lineman	A	1979 ...	39	25
Bolton, Peter Charles ...	Wellington ...	Apprentice electrician	A	1979 ...	56	35
Bond, Wayne Morice Hugh ...	National Park ...	Civil servant	A	1979 ...	175	100
Booth, Linda Mary ...	Clyde ...	Casual exchange operator	A	1979 ...	85	50
Bowen, Noelene Gaye ...	Mount Wellington ...	Bank officer	A	1979 ...	361	150
Bowmar, Victor Ivan ...	Green Island ...	Carpenter	A	1979 ...	59	30
Boyd, Warren Patrick ...	Rakaia ...	Shearer	A	1980 ...	111	80
Boyes, Mervyn Leslie ...	Palmerston ...	Retired	A	1979 ...	152	100
Boyes, Stewart Peter ...	Dunedin ...	Biochemist	A	1979 ...	92	60
Boylens Supermarket Ltd ...	Oamaru ...	Supermarket	A	1969-1977 ...	7,783	700
Bradleigh, Paul Anthony ...	Taradale ...	Butcher	A	1979 ...	103	70
Brady, John Hamilton ...	Palmerston North (formerly New Plymouth)	Schoolteacher	A	1979 ...	491	300
Bray, Beverley Margaret ...	Henderson ...	Secretary	A	1979 ...	295	200
Brazendale, Osmond ...	Carterton ...	Dairy farmer	A	1978 ...	204	200
Breedon, Graham William ...	Napier ...	Aircraft hand	A	1979 ...	246	150
Bremner, Francis Wayne ...	Dunedin ...	Freezing worker/wool and skin buyer/wool classer	A	1975-1978 ...	1,952	170
Brezinski, Nancy ...	Seatoun ...	Clerk	A	1973-1977 ...	1,652	800

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
					\$	\$
Brittain, Sandra ...	Lyall Bay ...	Typist ...	A	1979 ...	133	80
Brook, Paul John ...	Palmerston North ...	Engineer ...	A	1979 ...	183	40
Brooks, Louis Clyde ...	Petone ...	Transport clerk ...	A	1979 ...	66	45
Brophy, Kieran Thomas ...	Okato ...	Dairy farmer ...	A	1969 ...	166	110
Brougham, Nicholas ...	Tokoroa (formerly Mangere Bridge)	Cellarman ...	A	1979 ...	133	90
Brown, Christine Ruth ...	Wellington ...	Computer programmer ...	A	1979 ...	63	25
Brown, Elliot James ...	Christchurch ...	Meat inspector ...	A	1979 ...	96	50
Brown, Geoffrey James ...	Turangi (formerly Taumarunui)	Labourer ...	A	1979 ...	35	20
Brown, James ...	Rotorua ...	Labourer ...	A	1979 ...	55	20
Brown, Johnny ...	New Plymouth (formerly Hamilton)	Cleaner ...	A	1979 ...	98	60
Browne, Jean Margaret ...	Matamata ...	Farm hand/company director	A	1979 ...	94	60
Brownlie, Earle Barnard ...	Frasertown ...	Farmer ...	A	1977, 1978 ...	1,149	500
Brownson, Ronald Douglas ...	Parnell ...	Librarian ...	A	1979 ...	149	100
Bruce, John Morrison ...	Pinehaven ...	Joiner ...	A	1979 ...	452	200
Brydone, Alexander Stewart ...	Wanganui ...	Labourer ...	A	1979 ...	278	150
Buckley, Peter Hewitt ...	Glenfield ...	Counter hand/labourer ...	A	1979 ...	877	600
Bull, Zane Douglas ...	Kumeu ...	Watersider ...	A	1979 ...	160	100
Bulloch, Findlay Mitchell Jack Wallace	Paraparumu Beach	Fibreglass worker ...	A	1979 ...	71	40
Bundellu, Ravindra Hemchandra	Putaruru ...	Medical practitioner ...	A	1975-1978 ...	7,908	2,500
Bunn, Lyall Anthony ...	Inglewood ...	Shearer ...	A	1979 ...	253	100
Bunting, Alan ...	Queenstown ...	Carpenter ...	A	1979 ...	398	200
Bunting, Maria Iris Margaret ...	Mount Wellington ...	Clerk ...	A	1976, 1978, 1979 ...	730	500
Burborough, Neil Seaton ...	Lower Hutt ...	Storeman ...	A	1979 ...	81	50
Burgess, Anthony William ...	Hamilton ...	Salesmanager ...	A	1979 ...	616	200
Burke, Ian Michael Stuart ...	Takapuna ...	Warehouse manager ...	A	1978, 1979 ...	94	50
Burke, James Barr ...	Henderson ...	Airline employee ...	A	1979 ...	332	150
Burke, Trevor Robert ...	Christchurch ...	Barman ...	A	1979 ...	84	50
Burlace, Graham David ...	Feilding ...	Welder ...	A	1976, 1978 ...	128	120
Burling, Terrina Amy ...	Wellington ...	Bus driver ...	A	1979 ...	103	60
Burnleigh Station Ltd. ...	Wairoa ...	Farmers ...	A	1974-1976 ...	744	420
Burns, Charles (deceased)	Lower Hutt ...	Window cleaner ...	A	1973, 1974, 1975, 1977, 1978 ...	3,860	950
Burridge, William John ...	Mosgiel ...	Electrician ...	A	1977-1979 ...	446	280
Burrows, Philip Ashleigh ...	Christchurch ...	Graphic artist ...	A	1979 ...	102	60
Burrows, George Edward ...	Mangere ...	Labourer ...	A	1979 ...	123	80
Burrows, James Alexander (deceased)	Nelson ...	Menswear retailer ...	A	1969-1975 ...	2,307	550
Burton, Martin Alan ...	New Plymouth ...	Labourer ...	A	1979 ...	237	100
Bush, Thomson Richard ...	Ngatapa ...	Shepherd ...	A	1979 ...	105	40
Butawski, George ...	Newtown ...	Storeman ...	A	1979 ...	156	100
Butchart, Harold ...	Hawera ...	Baker ...	A	1973-1979 ...	16,143	7,530
Butchart, Robert Ian ...	Hawera ...	Baker ...	A	1973-1979 ...	17,257	7,840
Cameron, Brian Buck ...	Tokoroa ...	Horse trainer ...	A	1976-1978 ...	1,024	250
Campbell, Bernard James ...	Dargaville ...	Carpenter ...	A	1979 ...	485	320
Campbells Radio (Gisborne) Ltd	Gisborne ...	T.V. and Electrical Sales and Service	A	1976, 1978 ...	2,437	1,320
Capper and Blackburn Panel-beaters Ltd	Manurewa ...	Panelbeaters ...	A	1976, 1977 ...	1,831	500
Capper, Graham Rex ...	Tokoroa ...	Barkpress operator ...	A	1979 ...	459	150
Cardno, Richard James ...	Palmerston North ...	Assistant accountant ...	A	1979 ...	91	20
Carr, Edwin James ...	Pt. Chevalier (formerly Waiheke Island)	Cook/deckhand ...	A	1979 ...	126	80
Carr, Harold Victor ...	Porirua East ...	Cleaner ...	A	1979 ...	71	25
Carr, Stephen John ...	Dunedin ...	Labourer ...	A	1979 ...	66	50
Carroll, David Peter ...	Wanganui ...	Clerk/musician ...	A	1979 ...	183	100
Carroll, Ian James ...	Taupo ...	Skidder ...	A	1979 ...	217	120
Carson, Gail Coral ...	Cambridge ...	Farm assistant/herd tester	A	1979 ...	97	60
Carson, Vickie Joanne ...	Overseas (formerly Mairangi Bay)	Secretary ...	A	1979 ...	132	90
Carter, George Anthony ...	Papakura ...	Carpetlayer ...	A	1976-1978 ...	4,237	2,200
Cartwright, Leonard Benjamin ...	Australia (formerly Howick)	Bricklayer ...	A	1973-1977 ...	7,744	5,000
Cartwright, Ronald Frank ...	Australia (formerly Howick)	Bricklayer ...	A	1973-1977 ...	7,820	5,000
Carvell, Gary Francis ...	Lower Hutt ...	Garage proprietor ...	A	1977 ...	1,060	200
Cashion, Owen Clive ...	Alexandra ...	Pie cart operator (formerly builder)	A	1977, 1978 ...	536	260
Cassey, Maureen Margaret ...	Hamilton ...	Housewife ...	B	1977 ...	492	200
Cassey, Russell Allan ...	Hamilton ...	Engineer ...	A	1977 ...	155	100
Cassidy, Awanui Arangi ...	New Plymouth (formerly Hamilton)	Labourer ...	A	1979 ...	194	120
Cato, Janet Marilyn ...	Dunedin ...	Saleswoman/representative	A	1979 ...	67	50
Chapman, Raymond ...	Henderson ...	Construction worker ...	A	1979 ...	372	240
Chapman, Simon Blair ...	Fairlie ...	Farmer ...	A	1979 ...	54	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 \$
Chappel, Barry Paul ...	Waihi ...	Hide and skin dealer ...	A	1979 ...	95	60
Chappell, Keith Arthur ...	Waiatarua ...	Horticulturalist ...	A	1980 ...	157	50
Charlesworth, Hilda Lydia ...	Parnell (formerly Milford)	Clerk ...	A	1977-1979 ...	2,706	1,350
Charlton, Adele Deborah ...	Pakuranga ...	Hairdresser ...	A	1979 ...	107	70
Chell, Douglas James ...	Thames (formerly Waiomu)	Maintenance engineer ...	A	1979 ...	218	100
Cher, Raymond Philip ...	Miramar ...	Toolmaker ...	A	1979 ...	158	100
Chinn, George Anthony ...	Palmerston North ...	Civil servant ...	A	1979 ...	88	40
Chong, Irene ...	Avondale ...	Machinist ...	A	1977-1979 ...	1,428	600
Christian, Paul John ...	Mount Albert ...	Butcher ...	A	1980 ...	82	40
Christie, William Geoffrey ...	Hamilton (formerly Taharoa)	Manager ...	A	1979 ...	113	60
Christmas, Susan Kathleen ...	Palmerston North ...	Science technician ...	A	1979 ...	130	40
Clamp, Michael (Jnr) ...	Petone ...	Student ...	A	1979 ...	97	65
Clancy, Robert Charles ...	Northcote ...	Flooring contractor ...	B	1973, 1974 ...	2,904	900
Clancy's Flooring Service Ltd	Northcote ...	Floor-laying contractors	A	1977, 1978 ...	3,878	850
Clark, Edward Thomas ...	Taradale ...	Painter ...	A	1979 ...	262	150
Clark, Frederick ...	Christchurch ...	Salesman ...	A	1977-1979 ...	740	360
Clark, Graham William ...	Tauranga ...	Mechanic ...	A	1979 ...	74	50
Clark, Maxwell Lawrence ...	Porirua ...	Fireman ...	A	1979 ...	56	40
Clarke, Donald Michael ...	Lower Hutt ...	Storeman ...	A	1979 ...	69	50
S. E. Clarke and Bros Ltd.	Hamilton ...	Motor spirits retailer ...	A	1974-1977 ...	37,264	16,000
Cloughton, Martin ...	Mahia ...	Fisherman ...	B	1976-1978 ...	2,187	1,450
Clendon, Henry Raymond ...	Rotorua ...	Mechanic ...	A	1979 ...	390	220
Close, Leslie John ...	Shannon ...	Butcher ...	A	1979 ...	73	50
Cockery, Robin Alfred ...	Feilding ...	Mechanic ...	A	1979 ...	145	50
Coleman, Graham Jarrett ...	Hamilton ...	Clerk ...	A	1979 ...	55	35
Coley, Darryl Nielson ...	Masterton ...	Machine operator ...	A	1979 ...	56	30
Collins, David ...	Glenfield ...	Book manager ...	A	1979 ...	444	300
Collins, Ross Andrew ...	New Plymouth ...	Carpenter ...	A	1979 ...	68	40
Collins, Ross Anthony ...	Wainuiomata ...	Manager ...	A	1979 ...	665	300
Collins, Warner Charles ...	Christchurch ...	Used motor vehicle dealer	A	1978 ...	690	460
Collis, Peter Samuel ...	Long Bay ...	Potter ...	A	1979 ...	111	70
Comber, Patrick Sidney Mark ...	Wanganui (formerly Hawera)	Woolbuyer ...	B	1976 ...	813	400
Connor, Nigel Anthony ...	Hamilton ...	Labourer ...	A	1979 ...	89	50
Cook, John Ronald ...	Balclutha ...	Driver ...	A	1979 ...	80	40
Coop, William Henry ...	Mahia ...	Shepherd ...	A	1977, 1978 ...	1,505	700
Cooper, Maxwell Wright ...	Karitane ...	Fisherman ...	A	1974, 1976-1978 ...	2,174	1,200
Cooper, Peter Martin ...	Naenae ...	Factory hand ...	A	1979 ...	53	35
Cooper, Stephen Warren ...	Mosgiel ...	Welder ...	A	1979 ...	282	180
Courtman, Walter Robert ...	Cambridge ...	Farmer ...	A	1979 ...	59	30
Cousins, Neil MacPherson ...	Gisborne ...	Farm hand/baker ...	A	1979 ...	175	100
Coxon, Clive Andrew ...	Whakatane ...	Farm worker ...	A	1979 ...	139	150
B. J. Craies Electrical Ltd	Parnell ...	Electrical contractors ...	A	1976-1979 ...	2,837	550
Crawford, Tamehana Thomas	Kawerau ...	Cable layer ...	A	1979 ...	175	120
Crawford, Warran Leslie ...	Waharoa ...	Carpenter ...	A	1979 ...	42	20
Crean, Russell Neil ...	Rotorua ...	Sales representative ...	A	1979 ...	176	110
Crighton, Robert James ...	Matamata (formerly Te Aroha)	Factory worker ...	A	1979 ...	92	40
Croawell, David Christopher ...	Motueka ...	Stock agent ...	A	1968, 1971, 1974-1976	34,999	15,500
Crompton, Basil James ...	Wellington ...	Clerk ...	A	1979 ...	56	35
Crosbie, Frances Amelida ...	Havelock North ...	Shop assistant ...	A	1978 ...	338	200
Crozier, Neil Vincent ...	New Plymouth ...	Painter ...	A	1975-1978 ...	3,644	720
Crozier, Warwick Noel ...	New Plymouth ...	Apprentice engineer ...	A	1979 ...	73	50
Cruse, Thomas John Standley ...	Cambridge (formerly Awakeri)	Farmer/hunter ...	B	1974-1978 ...	7,937	5,500
Culpan, Rodney Carl ...	Papakura ...	Carpetlayer ...	A	1976-1978 ...	2,266	1,100
Cunningham, William ...	Browns Bay ...	Teacher ...	A	1979 ...	131	80
Cunningham, William Ronald	Stokes Valley ...	Painter ...	A	1974, 1975, 1976, 1978	2,296	1,100
Curry, Edmund David ...	Dunedin ...	Security officer ...	A	1979 ...	327	200
Dajnowski, Stefan ...	Wellington ...	Labourer ...	A	1979 ...	42	30
Dale, Shirley Janet ...	Hamilton ...	Machine operator ...	A	1979 ...	48	30
Dalgleish, Henry Allan ...	Tawa ...	Sales representative ...	A	1979 ...	95	60
Dalgleish, Una Montgomery ...	Upper Hutt ...	Clerk ...	A	1979 ...	134	85
Dallimore, Stanley Charles ...	Timaru ...	Retired ...	A	1979 ...	720	350
Daniel, Nga ...	Porirua East ...	Assembler ...	A	1979 ...	88	60
Daniela, Ratu ...	Grey Lynn ...	Supervisor ...	A	1979 ...	163	110
Daniels, Dorothy Rosa ...	Wellington ...	Punch operator ...	A	1979 ...	152	100
Darling, Anthony Peter ...	Dunedin ...	Storeman ...	A	1979 ...	575	400
Dave Blundell Yachts Ltd	Panmure ...	Finishing and selling of boat mouldings	A	1977, 1978 ...	3,766	1,400
Davies, William ...	Glen Eden ...	Machine operator ...	A	1979 ...	1,176	500
Davis, Beverley Janet ...	Remuera ...	Company director ...	A	1979 ...	123	80
Davis, John ...	Dunedin ...	Sales representative ...	A	1979 ...	120	150
Davis, Reginald Thomas Stanley	Petone ...	Labourer ...	A	1979 ...	187	120
Davy, Jack Andrew ...	Birkenhead ...	Company director ...	A	1979 ...	1,310	850
Dawson, Alan James ...	Waiuku ...	Mechanic ...	A	1979 ...	128	125

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
					\$	\$
Dawson, Paul ...	Dunedin ...	Labourer ...	A	1979 ...	53	20
Deacon, Mark Anthony ...	Green Bay ...	Shop assistant ...	A	1979 ...	310	200
Dean, Roland John ...	Ponsonby ...	Civil servant ...	A	1979 ...	332	200
De Lew, Sidney ...	Wellington ...	Painter/decorator ...	A	1970-1976, 1978 ...	8,154	3,000
Delmont, Margaret Ellen ...	Northcote ...	Manageress ...	A	1979 ...	643	200
De Groot, Herman Jan ...	Tirau ...	Milk vendor ...	A	1975-1978 ...	5,619	1,800
De Jong, Pamela Phyllis ...	Beachhaven (formerly Northcote) ...	Storeperson ...	A	1979 ...	175	100
De La Haye, Maurice ...	Kelston ...	Shop manager ...	A	1980 ...	3,239	1,000
Denness, Walter Arthur ...	Torbay ...	Laboratory worker ...	A	1979 ...	248	150
Denton, Christopher Murray ...	Papatoetoe ...	Laboratory worker ...	A	1979 ...	503	300
Desai, Thakorlal Bhimbhai ...	Wellington ...	Landlord/delivery contractor/photographic printer ...	A	1975-1978 ...	2,883	2,150
Des Barres, Aaron Preston ...	Upper Hutt ...	Process worker ...	A	1979 ...	53	35
Des Forges, Claude Brian ...	Waihi ...	Farmer ...	A	1979 ...	129	50
Dette, Karl Barry ...	Titahi Bay ...	Car groomer ...	A	1979 ...	66	45
Dewe, Bruce Emerson ...	Christchurch (formerly Hamilton) ...	Motor mechanic ...	A	1979 ...	75	40
Dick, Robert ...	Manurewa ...	Driver ...	A	1975, 1976 ...	323	175
Dingle, Tony Nigel ...	Pt Chevalier ...	Apprentice plumber ...	A	1980 ...	122	80
Dobbs, Wendy ...	Otara ...	Factory hand ...	A	1979 ...	167	110
Doddrell, Roger Max ...	Thames ...	Carpenter ...	A	1979 ...	114	50
Dolan, Michael Christopher Terrence ...	Christchurch ...	Commercial traveller ...	A	1979 ...	135	75
Donald, Kerry Mervyn ...	Hamilton ...	Fitter welder ...	A	1979 ...	44	30
Douglas, Charles Sholto ...	Glen Innes ...	Fitter ...	A	1979 ...	388	350
Douglas, Ian Ralph ...	Hastings ...	Drainlayer/driver ...	A	1979 ...	217	150
Douglas, Robert John ...	Mount Albert ...	Factory supervisor/entertainer ...	A	1974-1978 ...	2,349	1,000
Dowie, Stephen John Peter ...	Te Awamutu ...	Car Painter/mechanic ...	A	1979 ...	123	60
Doyle, Terrence Joseph ...	Taumarunui ...	Auto diesel apprentice ...	A	1979 ...	49	30
Drake, Paul Kevin ...	New Plymouth ...	Fitter welder ...	A	1979 ...	214	150
Drelaud, Martin Ernest ...	Papatoetoe ...	Fitter ...	A	1979 ...	269	150
Drinkwater, Alistair James ...	Kumeu (formerly Reporoa) ...	Farmer ...	A	1979 ...	97	60
Drinkwater, Allan Ray ...	Feilding ...	Shearer ...	A	1979 ...	159	100
Drinkwater, Ross ...	Mount Roskill ...	Sales representative ...	A	1979 ...	636	200
Drought, Robert John ...	Manurewa ...	Sheetmetal supervisor ...	A	1980 ...	420	250
Drummond, Alan James ...	Rotorua (formerly Waihi) ...	Service person ...	A	1979 ...	421	150
Drylie, Steven Andrew ...	Feilding ...	Serviceman ...	A	1979 ...	148	50
Duffy, Peter Michael ...	Otahuhu ...	Stockman ...	A	1979 ...	249	70
Dullabh, Chumilal ...	Wellington ...	Newspaper agent ...	A	1977-1979 ...	757	230
E.M. and C. A. Duncan Ltd ...	Huapai (formerly Opotiki) ...	Hotel proprietors ...	A	1976-1979 ...	5,279	3,200
Duncan, Noel William ...	Pahiatua ...	General hand ...	A	1979 ...	181	60
Dunn, Murray John ...	Papatoetoe ...	Foreman ...	A	1979 ...	115	80
Dunn, Patrick Graham ...	Hastings ...	Freezing worker ...	A	1979 ...	127	75
Dunning, Philip Spencer ...	Wellington ...	Insurance officer ...	A	1978 ...	130	75
Dunsmuir, Victoria Anne ...	Pokeno ...	Shop assistant ...	A	1980 ...	134	80
Dunstan and Kinge Ltd. ...	Gisborne ...	Photographers ...	A	1974-1977 ...	4,299	2,100
Durney, Terence Noel George ...	Hastings ...	Bullder ...	A	1977, 1978 ...	200	130
Durrant, Noel Patrick ...	Naenae (formerly Porirua) ...	Rubber worker ...	A	1979 ...	247	150
Dwan, Hyacinth Mary ...	Dunedin ...	Retired ...	A	1979 ...	243	100
Eade, Vivian Charles ...	St Heliers ...	Butcher ...	A	1979 ...	102	70
Easton, Raymond Neil ...	Papakura ...	Service manager/mechanic ...	A	1979 ...	797	500
Ebbitt, Garry William ...	Putorino ...	Farmer ...	A	1978 ...	756	150
Eder, Josephine Clare ...	Palmerston North ...	Student nurse ...	A	1979 ...	188	120
Edwards, Christopher David ...	Eastbourne ...	Laboratory technician ...	A	1979 ...	37	25
Egerton, John ...	Lower Hutt ...	Floor finisher ...	A	1974-1978 ...	900	575
Eginton, Malcolm Denis ...	Whangarei ...	Works manager ...	A	1979 ...	40	20
Ekeroma, Haroseta Vea ...	Porirua ...	Chauffeur ...	A	1979 ...	97	65
Eliu, John ...	Mangere ...	Butcher ...	A	1979 ...	197	130
Elliott, Louise Alice ...	Pukerua Bay ...	Postwoman ...	A	1979 ...	44	25
Elliott, Marion Elizabeth ...	Rosemeath ...	Shorthand/typist secretary ...	A	1979 ...	74	50
Ellis, Ian Francis ...	Stokes Valley ...	Blender ...	A	1979 ...	45	30
Ellis, Richard Norman George ...	Dunedin ...	Driver ...	A	1979 ...	325	50
Elliston, Bruce Norman ...	Parnell ...	Flight steward ...	A	1979 ...	211	140
Elmore, Selwyn Henry ...	Hamilton ...	Retired hairdresser ...	A	1976-1978 ...	2,505	1,200
Endri, Paul Dennis ...	Wellington ...	Van driver ...	A	1979 ...	136	90
Eru, Paul Edward ...	Bucklands Beach ...	Production manager ...	A	1977 ...	168	50
Euta, Fuad Samoa ...	Balmoral ...	Taxi driver ...	A	1979 ...	109	100
Evagelia, Eneareta Rita ...	Wellington ...	Process worker ...	A	1979 ...	84	55
Everest, Michael Wayne ...	Rotorua ...	Shop manager ...	A	1979 ...	305	150
Everest, Mervyn Ross ...	Herne Bay ...	Civil servant ...	A	1978 ...	115	80
Ewen, Paul Cameron ...	Parnell ...	Vat controller ...	A	1979 ...	225	200
Faau, Maile Siakumi ...	Grey Lynn ...	Labourer ...	A	1979 ...	137	90

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
					\$	\$
Fagasoia, Korotita Aipopo ...	Mount Wellington ...	Machinist ...	A	1979 ...	689	450
Faii, Mataupu ...	Papakura ...	Bus driver ...	A	1979 ...	107	70
Fairlie, David Gordon ...	Christchurch ...	Airman ...	A	1979 ...	44	30
Falesiuono, Tali ...	Onehunga ...	Spray painter ...	A	1979 ...	128	90
Farrell, Geoffrey Colin ...	Hamilton ...	Driver ...	A	1979 ...	51	30
Farrelly, Doreen Jean ...	Kihikihi (formerly Te Awamutu) Kingsland ...	Clerk ...	A	1979 ...	92	60
Faumui, Evelyn Christina (nee Purcell) ...	Avondale ...	Machinist ...	A	1978 ...	588	400
Feasey, Helen Elizabeth ...	Wellington ...	Assembler ...	A	1979 ...	133	100
Feau, Sina ...	Wellington ...	Machinist ...	A	1979 ...	63	45
Fepale, Robert ...	Ellerslie ...	Process worker ...	A	1979 ...	139	90
Ferris, Hapi Paul ...	Christchurch ...	Cutter ...	A	1979 ...	435	150
Fiapai, Mani ...	Mangere ...	Freezing worker ...	A	1979 ...	268	200
Fidow, John Tony ...	Ponsonby ...	Carpet weaver ...	A	1979 ...	410	250
Finlayson, Malcolm Cameron ...	Belmont ...	Teacher ...	A	1979 ...	113	80
Firmin, Joseph William ...	Palmerston North ...	Company director ...	A	1976 ...	486	300
Fischer, Rosemary Jane ...	Oamaru ...	Motel proprietress ...	A	1979 ...	106	30
Fish, William Ian ...	Titirangi ...	Carrier ...	A	1976, 1977 ...	1,580	700
Fisher, Robert ...	Huntly ...	Eel fisherman ...	A	1979 ...	997	200
Fitzpatrick, James Joseph ...	Hastings ...	Farmer ...	A	1978 ...	440	300
Flaus, John Malcolm ...	Dunedin ...	Student ...	A	1979 ...	83	60
Fleming, Alan Walter ...	Tawa ...	Metal finisher ...	A	1979 ...	232	100
Fletcher, Anthony Wayne ...	Te Atatu North ...	Profile cutter ...	A	1980 ...	159	150
Foaeae, Joseph (also known as John Sila) ...	Christchurch ...	Process worker ...	A	1979 ...	303	200
Fong, Weymond ...	Auckland ...	Student/landlord ...	A and B	1976-1978 ...	1,059	525
Fonoti, Lillian ...	Otara ...	Machinist ...	A	1979 ...	569	350
Fonua, Sione Lusatau ...	East Tamaki ...	Fitter and turner ...	A	1979 ...	141	100
Foote, Daryl Bernard ...	Christchurch ...	Rubber worker ...	A	1979 ...	246	150
Foote, Trevor Francis ...	Hamilton ...	Tutor ...	A	1979 ...	50	30
Forbes, Paul Robert ...	Christchurch ...	Salesman ...	A	1978, 1979 ...	473	225
Ford, Brian Anthony ...	Christchurch ...	Warehouseman- /barman ...	A	1979 ...	174	100
Ford, Sadie Maureen ...	Tawa ...	Ledger machinist ...	A	1979 ...	81	50
Ford, Stewart Wilfred ...	Te Kauwhata (formerly Hamilton) ...	Sales representative and retailer ...	A	1976-1978 ...	1,788	800
Ford, Vivienne May ...	Mangere East (formerly Onehunga) ...	Housewife ...	A	1979 ...	187	130
Forno, John Donald ...	Palmerston North ...	Horticultural instructor ...	A	1974-1978 ...	8,204	4,760
Forsyth, Andrew Gibb ...	Feilding ...	Mechanic ...	A	1979 ...	45	20
Foskett, Paul Clifford ...	Wanganui ...	Automotive machinist ...	A	1979 ...	148	90
Fotheringham, Lorna ...	Rotheresay Bay ...	Shorthand typist ...	A	1980 ...	114	70
Fowler, Michael James Anthony ...	Papatoetoe (formerly Manurewa) ...	Carpenter ...	A	1979 ...	143	90
Fox, Doris ...	Upper Hutt ...	Cleaner ...	A	1979 ...	383	200
Francis, Alvan Leslie ...	Palmerston North ...	Labourer ...	A	1979 ...	70	30
Francis, Ronald Arthur ...	Hastings ...	Storeman/farmer ...	A	1977, 1978 ...	631	320
Francis, Selwyn ...	Opiki ...	Farm Hand ...	A	1979 ...	644	100
Fraser, Andrew Richard ...	Thames ...	Driver ...	A	1979 ...	67	40
Fredricksen, Richard ...	Mamaku ...	Farmer ...	A	1979 ...	89	50
French, Gary Angus ...	Timaru ...	Builder ...	A	1978 ...	1,767	200
Frew, Rex Colin ...	Raupunga ...	Shepherd ...	A	1979 ...	419	100
Frew, Robyn Pamela ...	Papatoetoe ...	Clerk ...	A	1979 ...	332	200
Galbraith, Nigel William Albert ...	Christchurch ...	Textile worker ...	A	1979 ...	478	50
Gargiulo, Meryl Blanche ...	Nelson ...	Technician assistant ...	A	1977, 1978 ...	152	50
Gatchell, David Bruce ...	Levin ...	Sheetmetal worker ...	A	1979 ...	81	50
Gatchell, Kenneth William ...	Woodville ...	Secondhand dealer ...	A	1975-1979 ...	3,760	750
Gate, Geoffrey Wetini ...	Cambridge ...	Freezing worker ...	A	1979 ...	63	40
Gaunt, Christopher Edward ...	Tawa ...	Secondary school- teacher ...	A	1979 ...	195	130
Gavin, Paul Damien ...	Dunedin ...	Quantity surveyor ...	A	1979 ...	189	50
Gaylor, Barry Henry ...	Hamilton ...	Fireman ...	A	1979 ...	64	30
Gazzard, Mark Byron ...	Methven ...	Shearer ...	A	1980 ...	60	40
George, Kenneth Stewart ...	Wellington ...	Student ...	A	1979 ...	48	30
Gerbich, Paul John ...	Timaru ...	Carpenter ...	A	1979 ...	124	75
Germon, Terese Marie ...	Wellington ...	Invoice clerk ...	A	1979 ...	53	35
Geurtse, Dorothy Rosina ...	Hamilton ...	Assembly worker ...	A	1979 ...	182	120
Gibbs, Alan Whitford ...	Howick ...	Panelbeater ...	A	1978 ...	132	100
Gibson, Norman Henry ...	Kaitaia ...	Engineering supplies retailer ...	A	1974-1979 ...	3,137	1,500
Gilbert, Allan David ...	Dannevirke ...	Builder ...	A	1979 ...	59	50
Gilbert, Elby Kay ...	Masterton ...	Freezing worker ...	A	1979 ...	140	100
Gill, Graham John ...	Henderson ...	Credit officer/musician ...	A	1976, 1977 ...	1,626	550
Gilmore, Ian Wayne ...	Seddon ...	Shearer ...	A	1979 ...	184	75
Gilmour, Peter Thomas ...	Christchurch ...	Freezing worker ...	A	1979 ...	161	100
Gilmour-Wilson, Colin Arthur ...	Masterton ...	Secretary/farmer ...	A	1977 ...	724	500
Giltrap, Diane Joy ...	Hawera ...	Civil servant ...	A	1979 ...	144	100
Glenny, Colin Cromlowe ...	Patea ...	Teacher ...	A	1979 ...	131	80
Glubb, Timothy Lawrence ...	Christchurch ...	Sales manager ...	A	1978, 1979 ...	336	165

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
					\$	\$
Goddard, Kelvin Frederick	Christchurch	Driver/cleaner	A	1979	46	40
Godfrey, Michael	Newtown	Labourer	A	1979	148	100
Goer, Henry Walter	Tawa	Engineer	A	1979	129	100
R. W. Golding Ltd	Havelock North	Fish suppliers	A	1974-1976	1,927	900
Golding, Robin Wayne	Havelock North	Company director	A	1973, 1974	2,158	800
Goldsworthy, Bruce Harry	Meadowbank	Deputy director	A	1978	558	400
Goodhew, Peter Michael	Otara	Process worker	A	1979	159	100
Goodwin, Denise Colette	Papatoetoe	Automotive spare-parts-person	A and B	1976, 1977	241	150
Gordon, Robert John	Feilding	Fencer/shearer	A	1979	492	170
Gorrie, Brian Wilfred	Christchurch	Company director	A	1972, 1977-1979	4,462	2,550
Gottardi, Jennifer Susan Anne	Taumarunui	Housekeeper (formerly nurse)	A	1979	144	80
Gould, Edward John	Ellerslie	Waterside worker	A	1980	301	200
Gourley, Graeme Winston	Prebbleton	Telephone technician	A	1979	1,021	500
Govind, Devi (deceased)	Otahuu	Fruiterer	A	1973, 1975-1978	10,617	4,500
Graeme Litt Plumbing Ltd	Christchurch	Plumbers	A	1978	1,573	1,000
Graham, Anthony	Hamilton	Attendant	A	1979	283	180
Graham, Colin	Naenae	Painter	A	1976-1978	1,252	500
Graham Forster Ltd	Christchurch	Roofing contractors	A	1976-1979	2,613	780
Grant, Jacqueline Margaret	Lower Hutt	Warehouse clerk	A	1979	60	40
Grant, Neville Wayne	Balclutha	Carpenter	A	1979	115	70
Gray, Stewart William	Wellington	Pharmacist	A	1979	405	300
Grbin, Milan	Mount Wellington	Plastic and leathergoods processor	A	1977	2,381	1,500
Greasley, Berys Marion	Weymouth	Cashier	A	1980	177	150
Green, Alan Robert	Haumoana	Horticultural contractor	A	1979	124	80
Green, Dennis John	Meadowbank	Process worker	A	1979	274	150
Greenland, Dennis Karl	Levin	Storeman	A	1979	139	70
Greentree, Martin Neville	Onehunga	Factory hand	A	1979	424	300
Greenwood, Peter	Beachhaven	Plastics operator	A	1979	146	90
Gregory, Trevor John	Wairoa	Farming contractor	A	1977	207	100
Greville, David Francis	Hamilton	Cable jointer	A	1979	120	80
Gribbin, Graeme Francis James	New Plymouth	Stevedore	A	1977-1979	1,173	390
Grieve, Lewis William	Invercargill	Game hunter	A	1971-1979	6,617	3,170
Griffin, Barry Ernest	Dunedin	Locomotive trainee/cleaner	A	1979	199	90
Griffiths, Phillip Howard	Hamilton	Driver	A	1979	287	190
Grimes, Frank	Christchurch	Inspector	A	1978	246	200
Groot, Antonius Petrus	New Plymouth (formerly Rotorua)	Real estate salesman (formerly coffee lounge proprietor)	A	1974-1977	4,672	1,200
Groot, Rosemary Francis	New Plymouth (formerly Rotorua)	Bank clerk (formerly coffee lounge proprietress)	A	1974-1977	4,666	1,200
Groshinski, Daphne	Edgecumbe	Clerk	A	1979	114	75
Gubbins, Sandra Lee	Wellington	Hospital employee/domestic worker	A	1979	99	50
Gutsell, Earl Douglas	Edendale	Casual worker/hunter	A	1975-1978	2,057	1,020
Habib, John Gabriel	Taupo	Bushman	A	1979	208	60
Haenga, Polly Parehe	Ohinewai	Hatchery assistant	A	1979	160	100
Hague-Rout, Robert Gavin	Lake Wakatipu	Painter and decorator	A	1979	178	50
Haigh, Leslie George Edward	Marton (formerly Wanganui)	Labourer	A	1979	228	75
Halkett, Stephen Albert	Oamaru	Freezing worker	A	1979	246	180
Hall Farms Ltd.	Wairoa	Farmers	A	1978	610	400
Hamblyn, Phillip Arthur	Oakura	Labourer	A	1979	133	100
Hamilton, Michael Alexander	Wanganui	Labourer	A	1979	247	150
Hampton, Roger Brian	Albany	Milk vendor	B	1976-1979	17,122	3,500
Hanks, Grahame Richard	Te Awamutu	Shed hand	A	1979	117	50
Hannah, Francis Leslie	Rotorua	Drainlayer	A	1979	109	60
Hansen, Alexander Lawrence	Henderson	Building removal contractor	B	1974, 1975, 1978	6,747	900
Hargreaves, Murray Campbell	Maungaturoto	Agricultural pilot	A	1979	86	50
Harkins, Paul Goodwin	Epsom	Insurance representative	A	1979	111	50
Harland, Kay Frances	Wainuiomata	Machine operator	A	1979	52	30
Haranga, Henare	Taihape	Engine driver/barman	A	1979	149	100
Harper, Walter William John	Thames	Loader driver	A	1979	155	75
Harris, Christopher	Whangarei	Labourer	A	1979	573	375
Harris, Donald Reginald Charles	Whakatane	Engineer	A	1978, 1979	1,807	500
Hart, Lloyd James	Otahuu	Freezing worker	A	1979	575	300
Harvey, Kenneth Daniel	Foxton	Motor mechanic	A	1979	129	50
Hati, Thomas Rua	Feilding	Freezing worker	A	1979	60	20
Haughey, David Graham	Napier	Labourer	A	1979	164	110
Hauraki, Herbert Charles	Woodville	Fencer	A	1979	210	70
Hawkes Bay Longrun Industries Ltd	Napier	Corrugated roofing and ridging manufacturers	A	1973-1975	2,522	1,200
Hawkins, Philip Clifford	Remuera	Shipping clerk	A	1979	116	70
Hawkins, Robert Leslie	Feilding	Car cleaner/driver	A	1979	111	80
Hawkins, Ross Campbell	Pakuranga	Freezing worker	A	1979	230	150
Hay, Cary	Burnham	Soldier	A	1979	99	65
Hayes, Gordon Leslie	Milton	Driver	A	1979	436	150

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
					\$	\$
Haywood, Harold James ...	Hawera ...	Gardener ...	A	1979 ...	109	70
Head, Leslie David ...	Napier ...	Manager ...	A	1979 ...	187	120
Heald, Gillian ...	Christchurch ...	Secondary schoolteacher ...	A	1979 ...	121	80
Healey, Francis Kevin ...	Wanganui ...	Carpenter ...	A	1979 ...	125	75
Heatherwick, Robert James ...	Taradale ...	Plumber ...	A	1975, 1977, 1978 ...	424	270
Hedley, Vera Mona May ...	Wairoa ...	Clerk ...	A	1977-1979 ...	1,145	575
Heke, Bill Paraere ...	Dunedin ...	Driver ...	A	1979 ...	146	100
Hema Hema, Tommy Kume ...	Wanganui ...	Slaughterman/musician ...	A	1979 ...	81	50
Hemelryk, Gerardus Franciscus ...	Christchurch ...	Company director ...	A	1977-1979 ...	756	170
Henare, Luke Ropaha ...	Wairoa ...	A.C.C. beneficiary ...	A	1978, 1979 ...	383	80
Henderson, William George ...	Dunedin ...	Musician ...	A	1979 ...	299	200
Hendry, Graham John ...	Dunedin ...	Coach builder ...	A	1979 ...	146	100
Hendry, Michael Desmond ...	Manurewa ...	Mechanic ...	A	1979 ...	113	100
Henry, Tonga ...	Dunedin ...	Motor mechanic ...	A	1979 ...	79	100
Heperi, Tamati Waka Tenene ...	Hamilton ...	Freight operator/ musician	A	1977-1979 ...	541	300
Herdman, Stuart Rodney ...	Whakatane ...	Labourer ...	A	1979 ...	280	190
Heron, Malcolm Francis ...	Mount Eden ...	Bus operator ...	A	1974-1977 ...	3,315	1,950
Heslop, David Worthington ...	Glenfield ...	Accountant ...	A	1977-1980 ...	1,255	925
Heta, Roy Wilfred ...	Otara ...	Operator ...	A	1979 ...	248	200
Heu, Craig ...	Hamilton ...	Machine operator ...	A	1979 ...	69	40
Hewer, Stephen Ernest ...	Palmerston North ...	Company director ...	A	1976 ...	488	300
Hickling, Frank Marlborough ...	Wairoa ...	Farmer ...	A	1976, 1978 ...	570	350
Hickling, Terrence Frank ...	Wairoa ...	Farmer ...	A	1978 ...	414	250
Hikuroa Farming Co. Ltd ...	Waikoau ...	Farmers ...	A	1975-1979 ...	2,167	800
Hill, Graham ...	New Plymouth ...	Company director ...	A	1976 ...	3,062	1,000
Hill, James Boyd ...	Tokoroa ...	Foreman ...	A	1976-1979 ...	935	475
Hill, Lindsay Nelson ...	Hamilton ...	Photographer ...	A	1978 ...	247	160
Hill, Peter Geoffrey ...	Otaki ...	Driver ...	A	1979 ...	124	40
Hill, Ronald Paul ...	Panmure ...	Machine operator ...	A	1980 ...	284	200
Hirawani, Peter Charles David ...	Waikanae (formerly Shannon)	Machinist ...	A	1979 ...	113	80
Hodgson, Kevin Norman ...	Christchurch ...	Carpet spinner ...	A	1979 ...	84	50
Hoey, Davena ...	Swanson ...	Machine operator ...	A	1979 ...	125	80
Hogan, Graham ...	Mosgiel ...	Woolsorter ...	A	1979 ...	113	60
Hohaia, Ivan Lee ...	Mangakino ...	Leading hand ...	A	1979 ...	141	90
Holden, Bruce Stanley Clark ...	Hamilton (formerly Hastings)	Driver ...	A	1979 ...	206	150
Holden, Harold Norman ...	Hastings ...	Freezing worker ...	A	1979 ...	550	50
Hole, William Howard ...	Huntly West ...	Carpenter ...	A	1979 ...	125	80
Hollis, Ohia Oranoa ...	Tokomaru Bay ...	Nurse ...	A	1979 ...	166	100
Holm, Kelvin Johan ...	Hawera ...	Soldier/apprentice fitter turner	A	1979 ...	151	100
Hone, Matthew Patrick ...	Hamilton ...	Freezing worker ...	A	1979 ...	210	60
Hood, Bruce Charles ...	Remuera ...	Company director ...	A	1975-1978 ...	1,929	1,225
Hood, Eric George ...	Manurewa ...	Rubber worker ...	A	1980 ...	157	100
Hood, Peter William ...	Glenfield ...	Sales representative ...	A	1979 ...	580	300
Hooks, Eric ...	Rotorua ...	Bank officer ...	A	1979 ...	209	50
Hoogenboom, Gerardus Josephus Maria ...	Whakatane ...	Army surplus store proprietor	A	1976-1979 ...	3,147	1,200
Hoogenboom, Rona Jessie ...	Whakatane ...	Army surplus store proprietress	A	1976-1979 ...	2,349	650
Hoolihan, Norman Walter ...	Auckland ...	Schoolteacher ...	A	1977-1979 ...	434	270
Hopkins, Brendon James ...	Whangarei ...	Driver ...	A	1979 ...	241	200
Hopping, Jill Terese ...	Paeroa ...	University student ...	A	1979 ...	51	30
Horne, Neville Ralph ...	Dunedin ...	Company secretary ...	A	1979 ...	280	100
Horomona, Taupuhi ...	Manurewa ...	Storeman ...	A	1979 ...	200	200
Hoterini, Shammy ...	Foxtone Beach ...	Timber worker ...	A	1979 ...	171	60
Houghton, Jennifer Anne ...	Dannevirke ...	Part-time driver ...	A	1979 ...	101	40
Houston, David ...	Shannon ...	Baker ...	A	1979 ...	94	30
Howe, Colin James ...	Greymouth ...	Watersider ...	A	1979 ...	138	90
Howell, Kerry James ...	Cambridge ...	Mechanic ...	A	1979 ...	365	200
Howell, Neville Arthur ...	Otaki ...	Mill worker ...	A	1979 ...	82	50
Hughes, Graeme Llewellyn ...	Hamilton ...	Truck driver ...	A	1979 ...	59	30
Huia, Karen Alma ...	Palmerston North ...	Credit manager ...	A	1979 ...	185	60
Huirama, Eleanor ...	Whatawhata ...	Cleaner ...	A	1979 ...	76	50
Hume, Martin Robert Draycott ...	Masterton ...	Farmer ...	A	1977-1979 ...	1,251	550
Hunia, Paatu Paora ...	Whakatane ...	Drainlayer ...	A	1979 ...	103	70
Hunter, Paul Graham ...	Porirua ...	Sales representative ...	A	1979 ...	402	270
Huntley, William Kere ...	Christchurch ...	Driver ...	A	1979 ...	60	40
Huntly Press Printers Ltd ...	Huntly ...	Press printers ...	A	1972-1974 ...	16,647	11,500
Hunwick, Bruce James ...	Hamilton ...	Driver ...	A	1979 ...	111	60
Hurley, Kevin John ...	Papakura ...	Process worker ...	A	1979 ...	225	200
Hurley, Linda Margaret ...	Wellington ...	Civil servant ...	A	1979 ...	43	25
Hurrell, Mark Brownlee ...	Hamilton (formerly Te Awamutu)	Clerk ...	A	1979 ...	92	60
Hussey, Michael John ...	Wanganui ...	Railway employee ...	A	1979 ...	108	70
Hutchison, Robert John ...	Upper Hutt ...	Serviceman ...	A	1979 ...	76	50
Ihimaera, Rahiri ...	Manurewa ...	Schoolteacher ...	A	1978 ...	179	110
Ingle, David Charles ...	Pukekohe (formerly Thames)	Forklift operator ...	A	1979 ...	79	50
Inglis, Joyce Margaret ...	Howick (formerly Epsom)	Cook ...	A	1979 ...	46	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
					\$	\$
Isaac, Michael Andrew	Alexandra	Fitter welder (formerly roofer)	A	1974	233	300
Isaacs, Michael Charles	Waitara	Freezing worker	A	1979	68	50
Jack, Jane	Avondale	Ceramco worker	A	1979	97	60
Jackson, Frederick Toiroa	Greenlane (formerly Green Bay)	Factory foreman	A	1979	170	110
Jackson, Trevor	Glenfield	Fitter	A	1979	585	400
Jacobs, Stephen Paul	Gisborne	Driver	A	1979	612	300
Jacobsen, Gary John	New Lynn	Regional manager	A	1975-1979	2,144	1,025
Jakich, Miranda	Herne Bay (formerly Lower Hutt)	Librarian	A	1979	222	75
James, Errol	Timaru	Salesman	A	1977, 1979	1,431	700
James, Howard	Papakura	Process worker	A	1979	102	70
James, Phillip Rex Benjamin	Northcote	Baker	A	1979	93	60
Janssen, Johanna Gerarda Maria	Wellington	Clerk	A	1979	177	100
Jefferson, Thomas Ralph	Mount Albert	Coach driver	A	1979	82	40
Jenkins, Graham	Palmerston North	Body finisher	A	1979	163	50
Jennings, Gary	Ngongotaha	Bushman	A	1979	467	50
Jensen, Erling Johannes	Te Teko	Grocery store proprietor	A	1975-1978	1,501	920
Jensen, Irene Maye	Te Teko	Grocery store proprietress	A	1975, 1977, 1978	789	470
Johansen, James Digby	Paeroa	Telephone technician	A	1979	126	50
John H. Hermens Ltd	Christchurch	Building contractors	A	1977	2,394	225
John Harvey Panelbeaters Ltd	Te Rapa	Panelbeaters	A	1974-1978	18,748	9,500
Johns, Gary Lewis	Ponsonby	Cleaner/painter	A and B	1978, 1979	934	800
Johnson, Gerard Alphonso	Waimate	Shearer	A	1979	246	100
Johnson, Lindsay Alfred	Christchurch	Salesman	A	1978, 1979	413	200
Johnson, Percy William Russell	Waimate	Retired publican	A	1971	101	70
Johnson, Therese Mary (nee Jarkiewicz)	Mangere (formerly Hamilton)	Hairdresser	A	1979	40	20
Johnson, Toni Mary	Rotorua	Insurance clerk	A	1979	189	150
Johnson, William Roland	Whangarei	Builder	A	1977	1,573	1,000
Johnston, Kenneth Richard	Howick (formerly Otahuhu)	Chef	A	1979	416	270
Johnston, Kevin Stanley	Dunedin	Coach builder	A	1979	219	50
Johnston, Sandra Beverly Eleanor	Wellington	Bank officer	A	1979	280	190
Jolly, Ian Anthony	Massey	Concrete contractor	A	1975-1978	5,190	2,000
Jones, Alan Hugh	Dunedin	Stock and station agent	A	1979	176	100
Jones, Dudley Northall	Howick	Building inspector	A	1978, 1979	852	200
Jones, Reginald Trevor	Wainuiomata	Painter	A	1979	134	90
Jones, Peter Raymond	Mangere Bridge	Civil servant	A	1979	120	80
Jones, Roy Raymond	Whangarei	Tradesman's assistant	A	1979	81	50
Jordon, Gavin Lance	Stratford	Shearer	A	1979	95	50
Joseph, Desmond Lyall (also known as Jack Joseph)	Wanganui	Labourer	A	1979	111	70
Joy, Adrian Kenneth	Pakuranga	Engineer	A	1979	150	100
Joyce, Steve Wayne	Auckland	Timber worker	A	1979	73	40
Joyce, Thomas Russell	Patea	Assistant foreman	A	1979	122	80
Jukes, Graeme Charles	Opiki	Freezing worker	A	1979	93	60
Julian, Donald George	New Plymouth	Watersider	A	1979	102	50
Jury, Russell John	Dunedin	Factory hand	A	1979	454	225
Ka, Puasau	Otahuhu (formerly Otara)	Labourer	A	1979	257	170
Kaaho, Mack	Tokoroa	Driver	A	1979	187	120
Kane, Barry Patrick	Kaipoi	Freezing worker	A	1979	100	70
Kapea, James	Manurewa	Labourer	A	1979	79	50
Kapene, Wipuhara	Featherston	Freezing worker	A	1979	87	60
Karanui, Rewari	Whangarei	Watersider	A	1979	485	320
Karipa, Danial Xavier	Wanganui	Labourer/barman	A	1979	380	200
Katene, Adrian Aterea	Otara (formerly New Lynn)	Labourer	A	1979	114	70
Katipa, Robert Tau-Hou	Manurewa	Driver	A	1979	373	240
Katutu, David	Ponsonby	Factory hand	A	1978	122	80
Kay, Mary	Manurewa	Dairy proprietress	A	1979	128	80
Kean, Danny John	Manakau (formerly Palmerston North)	Groundsman	A	1979	63	20
Keat, Karen Margaret	New Plymouth	Shop assistant	A	1979	30	50
Kelly, Anthony James	Wellington	Assembly manager	A	1979	228	100
Kemp, Kingsley	Mangakino	Lineman	A	1979	332	160
Kemp, Thomas Downes	Otara (formerly Otahuhu)	Butcher	A	1979	85	50
Kendrick, Graeme Ian	Napier	Labourer	A	1979	123	80
Kenneally, Kevin Michael	Christchurch	Car salesman	A	1977-1979	206	195
Kent, John Herbert	Wairoa	Farmer	A	1975-1978	466	290
Kent, Rodney Hague	Napier	Retired farmer	A	1977	128	80
Kerapa, Mervyn Papa	Hamilton	Tyre fitter/musician	A	1977-1979	620	300
Kerr, Graeme David	Rotorua	Shepherd	A	1979	228	100
Kerr, Mary Agnes	Fox Glacier	Manageress	A	1974-1979	22,843	5,620
Kerridge, Margaret Isabel (nee Robinson)	Titirangi	Secretary/nurse aid	A	1979	81	50

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
					\$	\$
Kerrigan, Edward Brandon	Queenstown	Cook	A	1979	108	70
Kershaw, Heather Purland	Gisborne (formerly Waiheke Island)	Housewife	A	1979	41	20
Kershaw, Robert Para	Gisborne (formerly Waiheke Island)	Lineman	A	1979	58	30
Khan, Faiaz Hashmi	Mount Wellington	Factory hand	A	1979	58	30
Kiesanowski, Terrence Anthony	Christchurch	Bulldozing contractor	A	1975-1978	1,371	790
Kilgarriff, Thomas Charles	Palmerston North	Clerk	A	1978, 1979	903	500
Killington, Roy Harcourt	Palmerston North	Milk vendor	A	1977-1979	3,288	850
King, Anthony Godfrey	Napier	Pastry cook/musician	A	1979	187	100
King, Josephine Donna Maree	Henderson (formerly Massey)	Accounting machinist	A	1979	39	20
King, Leonard Alfred	Massey (formerly Mount Wellington)	Foreman	A	1979	63	40
King, Nita	Havelock North	Retired school teacher	A	1972-1979	2,363	1,050
King, Paul John	Australia (formerly Palmerston North)	Cutter	A	1979	102	100
King, Sheryn Maree	Howick	Receptionist	A	1979	131	80
Kinloch, Richard James	Palmerston North	Barman	A	1979	61	40
Kirk, Donald John (Jnr)	Wanganui	Labourer	A	1979	67	40
Kirner, Stephen Charles	Ashburton	Casual farm worker	A	1979	74	50
Kitson, Terry	Levin	Forest hand	A	1979	215	50
Kleuskens, Anthony	Waihou	Poultry processor	A	1979	55	30
Knight, Kevin Richard	Thames	Mechanic	A	1979	192	50
Knight, Peter Jeffrey	Christchurch	Driver	A	1979	144	100
Knox, Sandra Leigh	Takapuna	Hairdresser	A	1979	93	60
Koch, Daryll Wayne	Waitara	Welder	A	1978	2,572	750
Koefoed, Harald Conrad	Napier	Plasterer	B	1973-1978	10,818	3,000
Koko, Kerry Ann	Devonport	Community nurse	A	1979	274	180
Koteka, Paul	Tokoroa	Driver	A	1979	64	40
Krskovich, Radovan Peter	Onehunga (formerly St Heliers)	Company manager	A	1979	220	140
Kuluz, Anthony Theo	Ellerslie	Machinist (formerly fish shop proprietor)	A	1978, 1979	1,987	1,000
Kumarich, Ivan	Auckland	Carpenter	A	1979	154	100
Kwok, Lily	Mangere East	Pharmacist	A	1979	135	90
Kyle, Bryan Charles	Eiham	Labourer	A	1979	39	30
Kyle, James Phillip	Wairoa	Stockman	A	1978	427	100
Kyle, Philip Francis	Forrest Hill	Projectionist	A	1979	73	40
Lacey, Kenneth Charles	Christchurch	Fitter	A	1977	229	150
J. and Q. Lagos Ltd	Ponsonby	Dairy proprietors	A	1977-1979	19,313	12,000
Laing, Shirley	Epsom	Cafeteria assistant	A	1979	97	60
Laloli, John Dennis Francis	One Tree Hill	Sales manager	A	1979	311	200
Lamb, Stanley	Palmerston North	Fitter	A	1975-1979	2,788	900
Lamb, Victor Douglas	Methven	Agricultural contractor	A	1979	327	200
Lang, Lawrence Anthony	Albany	Electrician	A	1979	238	25
Langley, John	New Plymouth	Painter	A	1979	341	200
Larkin, Glen William	Mangere (formerly Glen Innes)	Assembler/carpenter	A	1979	39	50
Larsen, Kelvin Douglas	Dunedin	Labourer	A	1979	62	40
Larsen, Robert Harry	Palmerston North	Optical technician	A	1979	256	100
Latu, Lisiate	Takapuna	Machine operator	A	1979	422	280
Laurenson, Angel Elisa Winifred	Grey Lynn	Senior cashier	A	1979	57	20
Laursen, Kenneth Rex	Levin	Driver	A	1979	90	75
Lava, Antonio	Glen Eden	Presser	A	1979	558	370
Lavin, Joan Zena	Palmerston North	Process worker	A	1979	134	50
Lawler, Wayne Bryan	Wigram	Airman	A	1979	39	25
Lawrence, Mary Eileen Alana (nee Taylor)	Avondale	Packer	A	1979	52	20
Lawton, Terrence	Torbay (previously Mount Albert)	Sales representative	A	1979	174	110
Leach, Mervyn James	Glendene	Salesman	A	1979	150	50
Le Comte, Gary Stephen	Ashburton	Airman	A	1979	151	100
Lee, Anthony John	Timaru	Fat lamb drafter	A	1979	74	50
Leggett, Samuel Truby Davis	Christchurch	Retired representative	A	1979	353	200
Le Johnno, Robert George (Jnr) (formerly Robert George Johnson (Jnr))	Longburn	Butcher	A	1979	250	160
Lelevaga, Lio Fofoga	Herne Bay (formerly Te Atatu)	Machine operator	A	1979	76	50
Lemon, Robert Stanley	Invercargill	Car salesman	A	1975-1978	4,125	2,500
Leong, Labby	Wellington	Secretary	A	1979	348	150
Leota, Lu	Massey	Process worker	A	1979	116	70
Lesa, Sinapati Vesa	Avondale	Security officer	A	1979	660	100
Lester, Reginald Bruce	Manurewa	Electrical sales representative	A	1979	110	60
Leuenerger, Heinz	Putaruru	Restaurant proprietor	A	1975-1979	2,178	500
Leuenerger, Heidi	Putaruru	Restaurant proprietress	A	1975-1979	2,181	500
Leuga, Kilisome Tuli	Lower Hutt	Assembler	A	1979	172	50
Levy, Albert Bruce	Huapai	Motel owner	A	1975	281	125
Ley, Jacqueline Ann	England (formerly Papakura East)	Process worker	A	1979	102	60

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
					\$	\$
Lilley, Eric John ...	Hamilton ...	Welder ...	A	1979 ...	103	60
Lini, Sarah ...	Auckland ...	Machinist ...	A	1979 ...	227	150
Lint, Hendricus ...	Christchurch ...	Storeman ...	A	1979 ...	676	100
Lock, Janet ...	Birkenhead ...	Clerk ...	A	1979 ...	35	20
Lofipo, Rimoni ...	Henderson (formerly Glen Innes)	Machine operator ...	A	1979 ...	132	80
Lologa, Nofomau Lia ...	Wiri ...	Clerk ...	A	1979 ...	249	30
Longville, Philip Keith ...	Hamilton ...	Billiard saloon proprietor	A	1975-1978 ...	5,764	2,450
Lowe, Dale Robert ...	Christchurch ...	Carpenter's labourer ...	A	1979 ...	43	25
Lowe, Gary ...	Christchurch ...	Lawnmowing and gardening contractor	A	1978 ...	1,136	300
Lowe, Jack ...	Wellington ...	Salesman ...	A	1979 ...	189	120
Lowery, Lorraine Glennis ...	Hamilton ...	Office employee ...	A	1979 ...	40	20
Luatua, Taulai ...	Kingsland ...	Wardmaid ...	A	1979 ...	181	40
Lui, Eliese ...	Grey Lynn ...	Factory hand ...	A	1979 ...	594	390
Lupo, Dickson ...	Otara ...	Labourer ...	A	1979 ...	260	50
Luxford, Dane Treliving ...	Mount Albert ...	Salesman ...	A	1979 ...	159	20
Maaka, Kevin Noel ...	Milton ...	Labourer ...	A	1979 ...	154	50
McAlee, Brian Neville ...	Rotorua ...	Welder ...	A	1979 ...	147	90
McAsey, Lionel Brian ...	Feilding ...	Beef boner ...	A	1979 ...	111	60
McBride, Murray Cyril ...	Pt. Chevalier ...	Labourer ...	A	1979 ...	40	20
McCallum, William Joseph ...	Christchurch ...	Storeman ...	A	1975-1979 ...	3,761	2,780
McCann, Trevor Ian ...	Silverstream ...	Camera operator ...	A	1970-1974 ...	18,618	500
McCarthy, Brian Anthony ...	Queenstown ...	Forestry worker/ fisherman	A	1978 ...	541	300
McCarthy, Owen Francis ...	Timaru ...	Shearing contractor ...	A	1979 ...	107	70
McCarthy, Stuart James ...	Mangere ...	Chef ...	A	1979 ...	201	130
McCarty, Peter John ...	Remuera ...	Jeweller ...	A	1978 ...	1,053	200
McCool, Christopher Paul ...	Puke Hiwi ...	Farm worker ...	A	1979 ...	249	170
Macpherson, John ...	Wellington ...	Warehouseman ...	A	1976-1978 ...	1,486	750
McCrea, Bernard Leo ...	Ashburton ...	Painter and paperhanger	A	1978 ...	2,359	450
McCulley, Ian Dougan ...	Whangarei (formerly Manurewa)	Mechanic ...	A	1979 ...	117	50
McCutcheon, Susan ...	Weymouth (formerly Clevedon)	Sales co-ordinator ...	A	1979 ...	142	90
McDonald, David Malcolm ...	Tauranga ...	Factory worker ...	A	1979 ...	79	50
McDonald, James ...	New Lynn ...	Panelbeater ...	A	1977-1979 ...	773	525
McDonald, Noelene Patricia ...	Christchurch ...	Private secretary ...	A	1976-1979 ...	393	190
MacDonald, Richard Earle ...	Hikurangi ...	Auto electrician (for- merly casual labourer)	A	1979 ...	53	30
Macefield, Peter John ...	Papakura ...	Labourer ...	A	1979 ...	61	40
McElinney, Michael James ...	Dunedin ...	Music director ...	A	1979 ...	209	100
McGill, Wendy Robyn ...	Pakuranga (formerly Mount Wellington)	Clerical assistant ...	A	1979 ...	41	20
McGovern, Penelope Marguerite (nee McMillan)	Timaru ...	Salesperson ...	A	1979 ...	70	50
McHattie, Kerry ...	Milford ...	Hairdresser ...	A	1979 ...	66	40
McIlwraith, Wendy Joy ...	Tauranga ...	Office clerk ...	A	1979 ...	96	60
McIntyre, Gordon Rex ...	Nuhaka ...	Sheepfarmer ...	A	1975, 1976 ...	452	290
McIntyre, John Gordon ...	Nuhaka ...	Sheepfarmer ...	A	1975 ...	194	120
McKay, David Russell ...	Hastings ...	Car painter ...	A	1976-1978 ...	1,422	440
Mackay, Gillies ...	Wairoa ...	Farm manager ...	A	1975-1978 ...	618	380
McKay, James Douglas ...	Hastings ...	Car painter ...	A	1976-1978 ...	1,847	490
MacKay, Leslie Bennett ...	Mount Eden ...	Roofing contractor ...	A	1976-1978 ...	5,553	2,750
McKay, Ross ...	Feilding ...	Labourer ...	A	1979 ...	240	80
McKellar, William Archibald ...	Timaru ...	Retired ...	A	1979, 1980 ...	309	100
McKendry, Maurice William ...	Te Kauwhata ...	Trotting driver ...	A	1979 ...	119	80
McKenzie, Brian George ...	Greytown ...	Leading hand ...	A	1978 ...	91	60
McKenzie, Bruce Charles ...	Tauranga ...	Fitter/welder ...	A	1979 ...	390	100
McKenzie, Hokowhituatu Duncan Cormac	Ratana ...	Meat worker/soldier ...	A	1978 ...	311	200
McKenzie, Isobel Manson ...	Hamilton ...	Shop proprietress ...	A	1977, 1978 ...	278	170
McKerrow, Nancy May ...	Morrinsville ...	Civil servant ...	A	1979 ...	187	120
McKinnon, Ian Craig ...	Wairoa ...	Farm hand ...	A	1976, 1979 ...	477	250
McKinnon, Ian David ...	Taradale ...	Technician ...	A	1979 ...	124	80
McKinnon, Ian Peter ...	Wairoa ...	Farmer ...	A	1975-1978 ...	1,781	1,170
Mackintosh, Kristine ...	Herne Bay (formerly Papakura)	Composer operator ...	A	1979 ...	51	30
MacLean, Neville John ...	Waitara ...	Factory worker ...	A	1979 ...	107	100
McLean, Wayne Alwin ...	Manurewa ...	Machinist ...	A	1979 ...	139	90
McMillan, Kingsley Francis ...	Invercargill ...	Clerk ...	A	1978, 1979 ...	944	650
McNaught, Lance Malcolm ...	Napier ...	Watersider ...	A	1979 ...	112	80
McOnie, Catherine Anne ...	Mount Wellington ...	Secretary ...	A	1979 ...	134	80
McRae, Ian Kenneth ...	Tutira ...	Farmer ...	A	1976, 1977 ...	612	400
McRae, Meta Marion ...	Tutira ...	Housewife ...	A	1976, 1977 ...	590	370
Madden, Thomas Patrick ...	Ashburton ...	Carpenter ...	A	1978, 1979 ...	271	160
Magalogo, David ...	Mangere East (for- merly Papakura)	Chargeman ...	A	1979 ...	119	70
Mager, Robert William Kearney ...	Te Atatu South ...	Salesman ...	A	1979, 1980 ...	521	50
Magner, Barbara Christina ...	Mount Albert (for- merly Ponsonby)	Health education officer	A	1979 ...	104	25

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
					\$	\$
Magurk, Michael Joseph	... Tawa ...	Butcher ...	A	1977-1979	2,809	875
Mahar, Sybil Mary	... Christchurch	Registered nurse	A	1979	660	330
Maher, Ralph John	... Northcote ...	Sales manager	A	1979	50	30
Maiden, Russell Ian	... Mount Albert	Assistant manager	A	1979	152	100
Maisey, Roger Martin	... Gisborne	Golf professional	A	1974-1976	1,647	800
Makiha, Topia	... Mangere Central	Carpenter	A	1979	209	130
Malone, Donald Francis	... Avondale	Engineering-technician	A	1979	163	100
Mansell, Phillip Brian	... Rotorua	Driver	A	1979	402	200
Manzoni, Julian Isodore	... Mission Bay	Scrap metal dealer	A	1976-1978	53,629	3,000
Marino, John Rueben	... Weymouth	Factory employee	A	1979	602	400
Mariu, Kelvin Reuben	... Burnham	Soldier	A	1979	82	50
Marriott, Gary John	... Longburn	Butcher	A	1979	112	40
Marris, Allen John (Snr)	... Kilbirnie	Retired	A	1979	639	60
Marshall, Anthony John	... Christchurch	Chargehand	A	1979	74	50
Marshall, Todd	... Tuakau	Quarry hand	A	1979	194	90
Martin, Charles Leon	... Dannevirke	Shop assistant	A	1979	111	100
Martin, Daniel Joseph	... Waitara	Timber worker	A	1979	185	50
Martin, Ethel Yvonne	... Pakuranga	Clerk	A	1979	45	30
Martin, Keith Leonard	... Nelson	Company director	A	1973-1978	6,447	770
Martin, Marjorie Joan	... Nelson	Company director	A	1975-1978	1,848	390
Martin, Peter Scott	... Kumeu	Forest ranger	A	1979	243	80
Martin, Victoria Wiko	... Rotorua	Meat packer	A	1979	58	30
Maru, Ned Teriri	... Ngaruawahia	Labourer	A	1979	114	70
Masoe, Telesia	... Mt Eden	Television assembler	A	1979	209	130
Mason, Ian Ward	... Devonport	Press photographer	A	1978, 1979	707	240
Mason, Sidney Winui	... Taupo	Millhand	A	1979	272	150
Massa, Domenico	... Wellington	Plasterer	A	1975-1978	2,449	550
Mataafa, Fua	... Herne Bay (formerly Grey Lynn)	Machine operator	A	1979	789	250
Matenga, Paratene Whakahe	... Hamilton	Credit controller	A	1979	69	40
Matthews, Teresa Elizabeth	... Otahuhu (formerly East Tamaki)	Clerk	A	1979	362	250
Matthews, Walter	... Porirua East	Carpenter	A	1979	206	120
Mauga, Joe Iosefa	... Christchurch	Moulder	A	1979	495	100
Mau, Laddie	... Mangere	Spray painter	A	1979	66	40
Maybury, Margaret Patricia	... Mangere	Fuser	A	1979	151	50
Mayle, Margaret Ethel	... Whitby	Machinist	A	1979	160	100
Maynard, Raymond Gordon	... Christchurch	Motor vehicle dealer	A	1977, 1978	3,354	1,670
Mazurkiewicz, Pia	... Invercargill	Shop assistant	A	1977-1979	876	260
Mazzola, Joy Marcia	... Kilbirnie (formerly Newtown)	Driver	A	1979	345	230
Mead, David Ian	... New Plymouth	Assistant manager	A	1979	171	100
Mead, Kenneth Earl	... Cambridge	Slaughterman	A	1979	39	20
Meagher, John Cecil	... Edgcumbe (formerly Hamilton)	Real estate agent	A	1973-1975	3,284	1,500
Mears, Neville John	... Auckland	Painter	B	1977-1979	5,552	970
Mellon, James Edward	... Dunedin	Lineman	A	1979	192	150
Mercer, Irvine Richard	... Takapuna (formerly Hamilton)	Retired	A	1977-1979	2,302	540
Mercer, Lorna Mildred	... Takapuna (formerly Hamilton)	Housewife	A	1975-1979	1,451	375
S.R. & D.M. Mercer Ltd	... Mangere (formerly Tauranga)	Grocers	A	1975-1977	12,569	5,300
Merrin, Trevor Henry	... Turangi	Farm manager	A	1979	110	50
Metekingi, Duncan	... Raetihi	Shearer	A	1979	121	60
Metivier, Marie France	... Remuera (formerly Kohimarama)	Perfume consultant	A	1979	112	20
Mii-Vakapora, Alomein	... Avondale	Checker/musician	A	1979	535	350
Mike, Jane	... Manurewa (formerly Mount Albert)	Process worker	A	1979	240	60
Miles, Peter Gordon	... Panmure	Salesman	A	1979	347	230
Millar, David Douglas	... Dunedin	Driver	A	1979	165	25
Millar, Doreen Jean	... Paraparaumu Beach	Company director	A	1970-1977	1,157	610
Millar, Keith Alan	... Waiuku	Painter	A	1979	124	80
Millard, Leslie Wereta	... Mount Maunganui (formerly Hamilton)	Student teacher	A	1979	107	60
Miller, Roy Robert	... Upper Hutt	Panelbeater	A	1972-1976	13,486	6,500
Miller, Russell Lindsay	... Dunedin	Automotive surveyor	A	1979	342	100
Miller, Simone	... Birkenhead	Shop assistant	A	1978	62	60
Milligan, John White	... Waitati	Post Office employee	A	1979	123	80
Mills, Graham Kenneth	... Massey	Waterside worker	A	1979	104	60
Mills, Lorna Hilda	... Christchurch	Shop assistant	A	1976-1979	445	130
Milne, Iain William	... Twizel	Factory worker	A	1979	380	250
Milton, Terrance John	... Pakuranga	Mechanic	A	1979	37	20
Minty, William Harold	... Mangere	Car salesman	A	1975-1978	1,558	1,000
Miratana, Iharaira Taniera	... Palmerston North	Taxi proprietor	A	1975-1978	3,456	900
Miriorangi, Rere Waea Raymond	... Gisborne	Labourer	A	1979	117	60
Misiepo, Irene	... Papatoetoe	School dental nurse	A	1979	32	20
Mister Donut (N.Z.) Ltd	... Christchurch	Doughnut manufacturers	A	1976	596	205
Mita, Vivian Bruce Gordon	... Avondale (formerly Tokoroa)	Ledger clerk	A	1975-1978	729	450

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
					\$	\$
Mitcalfe, Henry Percy Barry ...	Coromandel ...	Teacher ...	A	1979 ...	126	60
Mitchell, Catherine ...	Mount Eden ...	Cutter designer ...	A	1979 ...	167	110
Mitchell, Stuart Alexander ...	Whatatutu ...	Farmer ...	A	1978 ...	495	150
Moeau, Reggie Iherangi ...	Masterton ...	Freezing worker ...	A	1979 ...	220	140
Mogford, Abraham Frederick Devonshire	Wairoa ...	Farmer ...	A	1978 ...	194	120
Moir, Ngaire Anne ...	Wellington ...	Telephonist ...	A	1979 ...	48	30
Molenaar, John Jan ...	Napier ...	Labourer ...	A	1979 ...	176	100
Monk, Richard Patrick	Feilding ...	Aircraft engineer ...	A	1979 ...	146	50
Montier, Alan John ...	Papakura ...	Labour only carpenter ...	B	1974-1977 ...	1,934	1,325
Moore, Christine Eleanor	Cust ...	Clerical worker ...	A	1979 ...	210	100
Mora, Darcy Reginald	Christchurch ...	Clerk ...	A	1976, 1978, 1979 ...	143	60
Mora, Theresa Mary ...	Christchurch ...	Clerical assistant ...	A	1975 ...	18	25
Morales, Esteban Fernando	Hamilton ...	Teacher ...	A	1979 ...	103	70
Morgan, Ivor Rex ...	Hastings ...	Orchardist ...	A	1976-1978 ...	2,570	990
Morgan, Michael James	Trentham ...	Manager ...	A	1979 ...	151	90
Morgan, William Samuel	New Plymouth ...	Driver ...	A	1979 ...	352	250
Morris, Mifanwy Wood	Papakura ...	Company director ...	A	1976-1978 ...	1,097	225
Morrow, Timothy Michael	Blenheim ...	Musterer ...	A	1979 ...	147	30
Morseth, Martha Jeanette	Dunedin ...	Teacher ...	A	1979 ...	114	50
Morunga, Alfred William	Papakura ...	Labourer ...	A	1979 ...	102	60
Moselen, Raymond Arthur	Greenlane ...	Factory worker ...	A	1976-1979 ...	607	100
Mossman, Geoffrey Wilmot	Gisborne ...	Farmer ...	A	1976 ...	447	150
Moug, David John ...	Raumati South ...	Diving contractor ...	A	1979 ...	262	85
Moughan, Gary Joseph	Mount Eden (formerly Sandringham)	Roofing contractor ...	A	1976-1978 ...	5,736	3,000
Mount Shoes and Repairs Ltd...	Mount Maunganui ...	Footwear retailers ...	A	1970-1974 ...	3,409	2,400
Moyle, Joanne ...	Forrest Hill ...	Clerk ...	A	1979 ...	37	20
Mudgway, Stanley John	Silverstream ...	Teacher ...	A	1979 ...	128	85
Muir, John William ...	Christchurch ...	Dentist ...	A	1976-1978 ...	5,272	675
Munn, Rex ...	Palmerston North ...	Field operator ...	A	1978 ...	305	200
Munro, James William David	Turangi ...	Handyman ...	A	1979 ...	257	80
Murdoch, Fayette Aileen	Remuera ...	Receptionist/typist ...	A	1979 ...	235	20
Murphy, Patrick James	Rotorua ...	Teacher ...	A	1979 ...	61	30
Murphy, Walter Edward	Hamilton ...	Machine operator ...	A	1979 ...	1,570	250
Murray, Jonathan Hohepa	Taupo ...	Post contractor ...	A	1979 ...	249	100
Murray, Ronald George	Hastings ...	Liquor store manager ...	A	1979 ...	102	70
Murray, Warren John	Taihape ...	Panelbeater ...	A	1978 ...	101	60
Musson, Noel Sydney	Christchurch ...	Ship's cook ...	A	1979 ...	548	100
Muzyka, Katherine Inez	Rotorua ...	Casual waitress ...	A	1979 ...	61	30
Naera, Sonny (also known as Hoani Motere Naera)	Mangere ...	Bread contractor ...	A and B	1977-1979 ...	2,431	1,200
Nai, Kiloni ...	Mangere East (formerly Mount Eden)	Flockman ...	A	1979 ...	173	120
Namajuska, Raymond	Glenfield (formerly Milford)	Printer ...	A	1979 ...	435	300
Nathan, Sidney Henry	Palmerston North ...	Freezing worker ...	A	1979 ...	175	120
Nathan, Timothy Stewart	Huntly West ...	Miner ...	A	1979 ...	102	60
Nazif, Christopher Ivan	Remuera (formerly Pakuranga)	Apprentice mechanic ...	A	1979 ...	250	170
Nebesky, Elizabeth ...	Hamilton ...	Clerk/typist ...	A	1979 ...	231	150
Neil, Jonathan Bruce	Taupo ...	Electrician ...	A	1979 ...	52	30
Neilson, Trevor Garth	Wairoa ...	Farm manager ...	A	1975-1979 ...	728	300
Nelson, Glenice ...	Glen Eden ...	Clerk ...	A	1979 ...	368	200
Nelson, Leslie Richard	Queenstown ...	Plumber ...	A	1979 ...	131	150
Nelson, Ricky ...	Otahuhu (formerly Pt Chevalier)	Welder ...	A	1979 ...	51	30
Nettleton, Alan Raymond	Milford ...	Storeman ...	A	1979 ...	70	50
Neville-Lamb, Edgar	Invercargill ...	Medical practitioner ...	A	1969 ...	384	200
Newman, Robbie ...	Wellsford ...	Farm worker ...	A	1979 ...	137	120
Newson, Hughie Arthur	Blockhouse Bay ...	Manager ...	A	1979 ...	148	100
Newson, Lizabeth Jayne	Otara ...	Clerk/typist ...	A	1979 ...	171	110
New Zealand Aquariums Ltd ...	Wellington ...	Pet shop proprietors ...	A	1973-1976 ...	3,636	1,600
Ngan-Wu, Fereti Eneliko (also known as Fereti Eneliko Nganwoo)	Papatoetoe ...	Supervisor ...	A	1979 ...	91	60
Ngapera, John Charles	Ponsonby ...	Foreman ...	A	1979 ...	266	180
Ngapera, Richard Sydney	Pt. England (formerly Panmure)	Freezing worker ...	A	1979 ...	63	40
Nicholas, Brent Wellesley	Tokoroa ...	Papermaker ...	A	1979 ...	167	100
Nicholas, John Wayne	Glenfield ...	Technician ...	A	1979 ...	220	150
Nicholas, Peter Edward	Richmond ...	Hairdresser ...	A	1974-1977 ...	1,610	360
Nielson, Holgar Joachim	Hamilton ...	Timber merchant/second hand dealer	A	1968, 1969 ...	2,938	1,750
Nightingale, Philip Richard	Hamilton ...	Sales manager ...	A	1979 ...	85	50
Noa, Ada ...	Panmure ...	Driver ...	A	1979 ...	56	40
Noakes, Barry Anthony	Queenstown ...	Porter ...	A	1979 ...	64	50
Nohe, Drake Teratu ...	Hamilton ...	Labourer ...	A	1979 ...	492	200
Nolan, Kerry Grant ...	Cambridge (formerly Pakuranga)	Apprentice butcher ...	A	1979 ...	109	70
Nonu, Lioya ...	Grey Lynn ...	Machinist ...	A	1978 ...	528	350

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
					\$	\$
Norgate, Peter John ...	Dunedin ...	Labourer ...	A	1979 ...	163	100
Nottingham, Michael Lawrence	Wellington ...	Cook ...	A	1979 ...	97	65
O'Brien, Dennis Leonard	Remuera ...	Schoolteacher ...	A	1978 ...	148	100
O'Connell, Rodney Gordon	Taupo ...	Bushman ...	A	1979 ...	122	60
O'Connor, Brian Russell	Johnsonville ...	Senior foreman ...	A	1976-1978 ...	2,375	1,400
O'Connor, Colleen Joy	Horotiu ...	Dairy proprietress ...	A and B	1976, 1977 ...	1,053	500
E. and C. O'Connor Ltd	Horotiu ...	Dairy proprietors ...	A	1976 ...	1,050	750
O'Connor, Eric Ronald	Horotiu ...	Dairy proprietor ...	B	1976, 1977 ...	2,377	1,550
O'Connor, Patrick Nelson	Waiuku ...	Operator ...	A	1979 ...	527	170
O'Flaherty, Maurice John	Feilding ...	Labourer ...	A	1979 ...	110	50
Ogilvy, Karen Ann	Te Atatu (formerly Pt. Chevalier)	Civil servant ...	A	1979 ...	75	50
O'Halloran, Geoffrey Stewart	Wellington ...	Secondary teacher ...	A	1979 ...	146	80
Okesene, Naitorosene	Otara ...	Clerk ...	A	1979 ...	352	240
Oliver, Owen Trevor (deceased)	Manurewa ...	Retailer ...	A	1978 ...	3,473	500
Olsen, Criss Edward ...	Westmere ...	Dairy proprietor ...	A	1979 ...	43	30
Olsen, Helen Rita ...	Palmerston North ...	Machinist ...	A	1979 ...	144	50
O'Malley Motors Ltd.	Devonport ...	Service station proprietors	A	1978 ...	1,119	550
O'Neill, Arthur ...	Mount Roskill ...	Bus driver/courier ...	A	1979 ...	57	40
O'Neill, James Colin	Hamilton ...	University lecturer ...	A	1978 ...	82	50
O'Neill, John Desmond	Christchurch ...	Assistant hotel bar manager (formerly builder)	A	1975-1978 ...	1,868	850
O'Neill, Kevin Reginald	Rothesay Bay ...	Technician ...	A	1979 ...	52	30
Oneroa, Steven ...	Christchurch ...	Slaughterman ...	A	1979 ...	469	200
Opai, Vicki Elizabeth Joanne	Pakuranga ...	Production clerk ...	A	1979 ...	90	60
Opetaia, Robert Epati	Mangere ...	Presser ...	A	1979 ...	120	80
O'Reilly, Linda Mary	Otahuhu ...	Property officer ...	A	1979 ...	199	150
Ormand, Peter Silas ...	Mahia ...	Farmer ...	A	1977-1979 ...	1,102	734
Ormsby, Daniel Dennis	Turangi ...	Tunneller ...	A	1979 ...	120	70
Ormsby, Harry Glen	Mangere Central ...	Freight hand ...	A	1979 ...	418	280
Ormsby, Pauline Rae	Tauranga ...	Dental assistant ...	A	1978 ...	46	30
Orr, Barbara Frances	Papatoetoe ...	Receptionist ...	A	1979 ...	90	60
Orr, Margaret Eveline	Browns Bay ...	Cashier ...	A	1979 ...	36	20
Orsler, Wayne Michael	Otorohanga ...	Schoolteacher ...	A	1979 ...	239	150
Osborne, Lynda ...	Howick ...	Machinist ...	A	1979 ...	35	20
O'Shea, Thomas Gerard	Hawera ...	Carpenter ...	A	1979 ...	139	50
Otineru, Isaac ...	Pt. Chevalier (formerly Ellerslie)	Laboratory trainee ...	A	1979 ...	41	30
Owen, Christopher Gilbert	Devonport ...	Deck Hand ...	A	1979 ...	45	30
Owens, Jeffrey Murray	Taumarunui ...	Carpenter ...	A	1979 ...	55	30
Ozanne, Beverley Mary	East Tamaki ...	Cleaner ...	A	1979 ...	57	40
Ozanne, Edward George	East Tamaki ...	Caretaker ...	A	1979 ...	157	110
Paahi, Raylene Mary	Taupo ...	Housewife ...	A	1979 ...	63	30
Page, Anthony Lou ...	Pakuranga (formerly Remuera)	Student teacher ...	A	1979 ...	402	300
Pairama, William ...	Helensville ...	Tanker driver ...	A	1979 ...	1,016	500
Paki, Bing Francis ...	Frankton ...	Shunter ...	A	1979 ...	88	50
Pakura, Kaimana Iro ...	Grey Lynn ...	Machine operator ...	A	1979 ...	39	30
Palamo, Euese ...	Wellington ...	Storeman/bus driver ...	A	1979 ...	279	100
Palmer, Hau Turu ...	Tauranga ...	Labourer ...	A	1979 ...	150	100
Palmer, James Livingstone	Panmure (formerly Milford)	Waterfront worker ...	A	1978 ...	321	210
Palmer, Martin ...	Whakatane ...	Labourer ...	A	1979 ...	123	80
Palmer, Ronald Frank	Roxburgh ...	Linesman ...	A	1979 ...	536	100
Palmer, Vaughan Paul	Kelston (formerly Mount Maunganui)	Motor mechanic ...	A	1979 ...	78	50
Papatoetoe Furnitureland Ltd	Papatoetoe ...	Furniture retailers ...	A	1977 ...	9,738	3,000
Papesch, Brenda Mary	Palmerston North ...	Accountant ...	A	1976-1979 ...	211	120
Paraha, Kiwi ...	Mount Wellington ...	Labourer ...	A	1979 ...	488	320
Parbhu, Ramon ...	Melrose ...	Teacher ...	A	1979 ...	254	100
Parfitt, Charles Nicholas	Palmerston North (formerly Devonport)	Postal assistant/chauffeur	A	1979 ...	40	30
Park, Richard Tau ...	Rotorua ...	Forest worker ...	A	1979 ...	793	400
Parker, Donald Paul ...	Pt. Chevalier ...	Waiter ...	A	1979 ...	42	30
Parker, Ronald Arthur	Lower Hutt ...	Plumber ...	A	1974-1977 ...	12,665	1,850
Parker, Ronald Frederick	Hastings ...	Salesman ...	A	1977 ...	124	80
Parkinson, Barry Glen	Frankton Junction ...	Shunter ...	A	1979 ...	95	60
Parutu, Noema ...	Otara ...	Leading hand ...	A	1979 ...	48	30
Pascoe, Colin Thomas	Greymouth ...	Forest hand ...	A	1979 ...	49	25
Paston, Christine Winifred Palmer	Bay View ...	Housewife ...	A	1977-1979 ...	1,114	350
Patchett, Kevin Rex ...	Manurewa ...	Cable joiner ...	A	1979 ...	304	250
Paterson, Richard Charles	Ellerslie ...	Labourer ...	A	1979 ...	101	70
Paton, John Reid ...	Kawerau ...	Apprentice fitter and turner	A	1979 ...	67	40
Patterson, Gary Wayne	Rotorua ...	Tradesman's assistant ...	A	1979 ...	82	50
Patterson, Jennifer Patricia	Opotiki ...	Machinist ...	A	1979 ...	51	35
Patterson, Matthew Campbell	Hamilton ...	Marketing manager ...	A	1979 ...	92	60
Paul, Clarence Mane	Papatoetoe (formerly Mangere)	Steelworker ...	A	1979 ...	88	60

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
					\$	\$
Paul, Douglas Fraser ...	Waikouaiti ...	Panelbeater ...	A	1976-1980 ...	1,694	360
Paul, Raymond James ...	Australia (formerly Auckland)	Insurance superintendent	A	1979 ...	333	220
Peau-Simuta, Ma'alo Pio (also known as Simuta Ma'alo Pio)	Mangere Bridge ...	Machinist ...	A	1977-1979 ...	1,072	200
Peden, John Charles ...	Manurewa ...	Labourer ...	A	1979 ...	132	90
Peke, Glenn Tupaea ...	Waitakaruru (formerly Mangere)	Mixer/blender ...	A	1979 ...	69	50
Pelvin, Patricia Joy ...	Kawakawa ...	Nurse ...	A	1979 ...	46	30
Peoples Stores Ltd ...	Nelson ...	Retailers ...	A	1974 ...	893	500
Perau, Simon ...	Benneydale ...	Storeman ...	A	1979 ...	253	170
Pere, Te Iti ...	Panmure (formerly Manurewa)	Painter ...	A	1979 ...	166	110
Perese, William Siagiagi ...	Massey ...	Knitter ...	A	1979 ...	178	120
Perkins, Amanda Jane ...	Remuera ...	Student nurse ...	A	1979 ...	46	30
Perry, Geoffrey Bennett ...	Wairoa ...	Farmer ...	A	1977 ...	353	60
Perry, Michael Geoffrey ...	Wairoa ...	Farmer ...	A	1977 ...	402	70
Perry, Ross Thomas ...	Nelson ...	Orchard hand ...	A	1977-1979 ...	2,290	1,000
Perry, William Ernest ...	Wairoa ...	Farmer ...	A	1977 ...	482	70
Persson, Ingrid Rhyan ...	Hamilton ...	Clerk ...	A	1979 ...	54	30
Peseta, Ken ...	Papatoetoe ...	Clerk ...	A	1979 ...	55	40
Petchell, Eric Jefferson ...	Raglan ...	Company director ...	A	1977, 1978 ...	451	300
Petelo, Ana ...	Kingsland ...	Laundry worker ...	A	1978 ...	171	100
Peterken, Marilyn Louise ...	Pt. Chevalier ...	Dressmaker ...	B	1977-1979 ...	4,103	750
Peters, Ralph Stanley Gerrard ...	Hamilton ...	Garage attendant ...	A	1979 ...	112	70
Petio, Fito Losalia ...	Taupo ...	Machinist ...	A	1979 ...	66	40
Petley, Douglas Roy ...	Tairua ...	County worker ...	A	1979 ...	68	40
Petley, Julie Maree ...	Devonport (formerly Belmont)	Communications operator	A	1979 ...	42	30
Petrowski, Gary James ...	Tikokino ...	Driver ...	A	1979 ...	243	150
Petuha, Ashley ...	Porangahau ...	Shearing contractor ...	A	1979 ...	305	200
Phillips, Jennifer Rosemary ...	Royal Oak ...	Secretary ...	A	1979 ...	75	50
Phillips, Leonard George ...	Glendene ...	Press setter ...	A	1979 ...	63	40
Pickavance, Norman ...	Otara ...	Retired ...	A	1978, 1979 ...	1,261	600
Pikari, Phillip Hemi ...	Wanganui (formerly Marton)	Driver ...	A	1979 ...	226	150
Pike, Ross Thomas ...	England (formerly Remuera)	Advertising executive ...	A	1979 ...	85	60
Pilbrow, Tania Mihi ...	Rotorua ...	Bank officer ...	A	1979 ...	476	100
Pie, Leslie William ...	Moeraki ...	Fisherman ...	A	1977 ...	987	200
Pilgrim, Alan Frederick ...	Glenfield ...	Caretaker ...	A	1979 ...	54	40
Pilkington, Glenn Kenneth ...	Hamilton ...	Boiler maker ...	A	1979 ...	50	30
Pine, James Merton ...	Mount Albert ...	Taxi proprietor ...	A	1967-1976 ...	5,568	1,900
Pirini, James ...	Glenfield ...	Machine operator/driver ...	A	1978 ...	176	100
Pirini, John Philip ...	Kawerau ...	Millhand ...	A	1979 ...	151	100
Pisia, Kiripele ...	Glen Eden ...	Clerk ...	A	1979 ...	218	150
Plank, Tyrone Arthur ...	England (formerly Mount Eden)	Student/clerk ...	A	1979 ...	603	600
Pocock, Maurice Desmond ...	Mount Maunganui ...	Adze-hewn furniture maker	A	1971-1978 ...	35,698	10,000
Poelstra, Wilfred John ...	Dunedin ...	Contract carpenter ...	A	1979 ...	91	50
Poharama, Andrew John ...	Christchurch ...	Labourer ...	A	1979 ...	307	200
Pohe, Leslie George Victor ...	Whangamata ...	Forest worker ...	A	1979 ...	542	300
Pokai, Erana Ngarangi Derna ...	Porirua ...	Factory worker ...	A	1979 ...	247	150
Poli, Siki ...	Glenfield ...	Factory hand ...	A	1979 ...	195	50
Ponika, Carolyn Gael ...	Turangi (formerly Ellerslie)	Secretary ...	A	1979 ...	155	100
Pook, Christine Joy ...	Mount Eden (formerly Pakuranga)	Clerical assistant ...	A	1979 ...	99	70
Pope, Francis Gordon ...	Christchurch ...	Retired car salesman ...	A	1977-1979 ...	288	270
Port, Raymond Kenneth ...	Palmerston North ...	Carpenter ...	A	1974-1978 ...	9,837	2,100
Porteous, Wayne Matthew ...	Taupo ...	Potter ...	A	1977, 1978 ...	1,844	420
Porter, Donald Edwin ...	Auckland ...	Cartage contractor ...	A	1979 ...	42	30
Pouono, Ioane ...	Massey ...	Machine operator ...	A	1979 ...	48	30
Powdrell, Geoffrey Vaughan ...	Wairoa ...	Farmer ...	A	1977 ...	719	470
Powdrell, Robert Jefferson ...	Wairoa ...	Farmer ...	A	1977, 1978 ...	447	290
Powdrell, Thomas Rowland ...	Turiroa ...	Farm employee ...	A	1975, 1978 ...	212	130
Powdrell, Walter Richard ...	Turiroa ...	Farm employee ...	A	1975, 1976, 1978 ...	662	420
Powell, Frederick John ...	Masterton ...	Farm manager ...	A	1979 ...	41	25
Pratt, Gillian Denise ...	Papatoetoe South ...	School aid ...	A	1979 ...	46	50
Prendergast, Anthony Maurice ...	Tokoroa ...	Millhand ...	A	1979 ...	100	60
Prentis, Judith Ann ...	St Heliers ...	Librarian ...	A	1979 ...	36	20
Prentis, Paul John ...	Hawera ...	Pastor/stockbuyer ...	A	1979 ...	393	200
Prescott, Christine Frances ...	Waiuku ...	Cashier/typist ...	A	1979 ...	277	180
Price, Stephen Phillip ...	Torbay ...	Rabbitier ...	A	1979 ...	131	100
Prichard, Margaret Elizabeth ...	Papatoetoe ...	Secretary ...	A	1979 ...	118	80
Probert, Leslie ...	Kotemaori ...	Farmer ...	A	1976, 1978 ...	306	190
Pryde, John Robert ...	Wairoa ...	Farmer ...	A	1977 ...	461	300
Pua, Merita ...	Panmure (formerly Massey)	Factory hand ...	A	1979 ...	188	120
Puddy, Bernard Reginald ...	Whangarei ...	Medical practitioner/anaesthetist	A	1977-1980 ...	16,997	10,000
Pulfer, Elaine Dorothy ...	Henderson ...	Housewife ...	A	1979 ...	201	130

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
					\$	\$
Purcell Herman ...	Grey Lynn ...	Labourer ...	A	1979 ...	68	40
Purdie Rewa Olive ...	Palmerston North ...	Part-time nurse ...	A	1979 ...	546	50
Puru, Hohepa Koti ...	Waitakere ...	Cabinet maker ...	A	1979 ...	68	40
Puttick, Alan William ...	Timaru ...	Freezing worker ...	A	1980 ...	78	50
Quayle, Colin Douglas ...	Hamilton ...	Salesman ...	A	1979 ...	424	280
Quilter, Fred Franklin ...	Waitara ...	Fitter welder ...	A	1979 ...	54	30
Quinn, Lorraine Mirrie ...	Wellington ...	Receptionist ...	A	1979 ...	129	100
Radford, Kevin Phillip ...	Helensville ...	Bushman ...	A	1978, 1979 ...	99	70
Raggett, Kenneth Grahame ...	Masterston... ..	Sales representative ...	A	1979 ...	165	100
Raitt, Joseph ...	Mangere Bridge ...	Driver ...	A	1979 ...	41	30
Rakuraku, Joseph Hohaia ...	Manurewa ...	Driver ...	A	1979 ...	149	100
Rameka, Anaru Kingi ...	Porirua (formerly Foxton) ...	Factory hand ...	A	1979 ...	186	60
Ramsay, Wayne Philip ...	Rotorua ...	Bar manager ...	A	1979 ...	309	150
Randell, Bruce Kevin ...	Mount Roskill ...	Sales representative ...	A	1979 ...	107	70
Rangi, James (Jnr) ...	Ngatea ...	Labourer ...	A	1979 ...	104	50
Rangi, Michael Charles Ra ...	Wairoa ...	Farm worker ...	A	1977, 1979 ...	758	200
Rangiwetu David Rawiri Iripeta ...	Lower Hutt ...	Storeman/driver ...	A	1979 ...	76	30
Rankin, Noel Francis ...	Glenfield ...	Company manager ...	A	1979 ...	67	50
Ranson, John Phillip ...	Glenfield ...	Computer operations manager ...	A	1979 ...	79	60
Ranui, Henry Warren ...	Tauranga ...	Labourer ...	A	1979 ...	345	230
Rapana, Florence ...	Mangere East ...	Process worker ...	A	1979 ...	57	40
Rapcsak, Anna Maria ...	Henderson (formerly Mount Eden) ...	Student nurse... ..	A	1979 ...	63	50
Rapson, Wilfred Thomas Ralph ...	Papatoetoe ...	Foreman ...	A	1979 ...	86	60
Raroo, Moengangaere ...	Tokoroa ...	Tailer out ...	A	1979 ...	53	30
Raukawa, Geoffrey Ian ...	Hamilton ...	Shunter ...	A	1979 ...	159	150
Rawiri, Peter ...	Ngaruawahia ...	Storeman ...	A	1979 ...	43	30
Rawlinson, Ronald Raymond ...	Clevedon ...	Driver ...	A	1979 ...	41	30
Ray, Maurice Lionel... ..	Palmerston North ...	Printer ...	A	1979 ...	162	50
Ray, Robert Lindsay ...	Christchurch ...	Company director ...	A	1968, 1969 ...	940	950
Ray, William Henry ...	Henderson ...	Manager ...	A	1979 ...	65	20
Rea, Lindsey Jessica... ..	St Heliers ...	Civil servant ...	A	1979 ...	53	40
Read, Marcia Dawn ...	Auckland ...	Real estate saleswoman ...	A	1979 ...	41	30
Reardon, William Eric ...	New Plymouth ...	Market gardener ...	A	1977 ...	419	100
Red Dawson Motors Ltd ...	Otahuhu ...	Licensed motor vehicle dealer ...	A	1975-1978 ...	31,574	11,600
Reddy, Leonard Raymond ...	Dunedin ...	Textile foreman ...	A	1979 ...	247	50
Re-Dens Ltd ...	Christchurch ...	Investment company ...	A	1975-1977 ...	1,517	630
Redman, Stephen Alan ...	Newmarket ...	Container contractor ...	A	1979 ...	45	30
Reeve, Athol Ruebin ...	Ramarama ...	Labourer ...	A	1979 ...	136	90
Reeves, Alan Clifford ...	Clinton ...	Butcher ...	A	1979 ...	122	50
Reginald and Marie Ryan Ltd ...	Auckland ...	Fishmongers ...	A	1976, 1977 ...	1,329	750
Rehutai, Thomas ...	Tauranga ...	Driver ...	A	1979 ...	84	60
Reid, Charles Stanley ...	Mount Albert ...	Company manager ...	A	1979 ...	185	120
Reid, Garry Stuart ...	Clyde ...	Labourer ...	A	1978 ...	72	40
Reid, George Conway ...	Devonport ...	Technician representative ...	A	1979 ...	66	40
Reid, Noel Maxwell ...	Leamington ...	Milk vendor ...	A	1968-1977 ...	8,318	4,500
Reid, Russell Murray ...	Drury ...	Roof tiler ...	A	1979 ...	44	30
Reidy, David John ...	Blockhouse Bay ...	Auto electrician ...	A	1979 ...	187	130
Reihana, Dean Edward ...	Glen Eden ...	Civil servant ...	A	1978 ...	341	200
Renall, Ann Paula ...	Carterton ...	Sharemilker ...	A	1978 ...	119	75
Rennie, Monique Madeleine ...	Glen Eden ...	Teacher ...	A	1979 ...	283	190
Rennie, Richard Anthony ...	Howick ...	Hotel employee ...	A	1979 ...	164	110
Reuben, Jacqueline Reka ...	Chatham Islands ...	Housemaid/waitress ...	A	1979 ...	65	30
Reynolds, Cyril ...	Invercargill ...	Fitter/painter and paperhanger ...	A	1977-1979 ...	928	455
Reynolds, Martin John ...	Papakura (formerly Howick) ...	Motor mechanic ...	A	1979 ...	230	150
Rhodes, Errol Peter ...	Howick ...	Aircraft hand ...	A	1979 ...	79	50
Richardson, Eric William ...	Masterston... ..	Farm manager ...	A	1979 ...	327	100
Richardson, Frederick Charles ...	Manurewa ...	Carpenter ...	A	1979 ...	67	50
Richards, Wayne Maurice ...	Christchurch ...	Saw doctor/machinist ...	A	1979 ...	800	450
Richmond, Gary Nicholas ...	Weymouth ...	Marine mechanic ...	A	1979 ...	71	50
Rickard, Kenneth Paul ...	Mount Albert ...	Insurance broker ...	A	1979 ...	52	40
Riddle, Brian William ...	Lower Hutt ...	Hotelworker ...	A	1979 ...	277	150
Ridge, John Charles ...	Ashhurst ...	Schoolteacher ...	A	1979 ...	559	200
Riggs, Desmond ...	Hastings ...	Company director ...	A	1979 ...	162	50
Rintoul, William Raymond ...	Christchurch ...	Merchandising supervisor ...	A	1979 ...	234	100
Ritchie, Christopher Hugh ...	Dunedin ...	Carpenter ...	A	1979 ...	395	300
Ritter, Brian James ...	Mokau (formerly New Plymouth) ...	Pipeline employee ...	A	1979 ...	188	100
Roberts, Alan Leslie ...	Waiuku ...	Apprentice mechanic ...	A	1979 ...	39	30
Roberts, David Truby ...	Wellington ...	Nurseryman ...	A	1979 ...	185	125
Roberts, Jackie Davis ...	Otahuhu ...	Labourer ...	A	1979 ...	52	40
Roberts, Jenee Josephine ...	Waitara ...	Assistant mail clerk ...	A	1978, 1979 ...	400	200

SCHEDULE II—continued

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					\$	\$
Roberts, Karen ...	Glenfield ...	Bank clerk ...	A	1979 ...	119	80
Robertson, Carol Ann ...	Papatoetoe ...	Clerk ...	A	1979 ...	57	40
Robertson, Gary John ...	Palmerston ...	Farm hand ...	A	1975 ...	672	440
Robertson, John Struan ...	Glenfield ...	Sales manager ...	A	1978, 1979 ...	287	260
Robinson, Harold George ...	Auckland ...	Sales manager ...	A	1979 ...	350	250
Robinson, Howard Norman ...	Kingsland ...	Hospital orderly ...	A	1979 ...	229	150
Robinson, Mary Elizabeth ...	Alexandra ...	Shop assistant ...	A	1979 ...	120	80
Robinson, Peter Stewart ...	Dunedin ...	Clerk ...	A	1979 ...	101	50
Robson, George Adam ...	Mangere ...	Rubber worker ...	A	1979 ...	73	50
Rodda, Maureen Helen ...	Feilding ...	Nurse aid ...	A	1979 ...	588	100
Rodgers, Thomas Wesley ...	Dunedin ...	Engineer ...	A	1979 ...	128	80
Roe, Marion ...	Silverstream ...	Civil servant ...	A	1979 ...	48	15
Rofe, Neville Sidney ...	Morere ...	Farmer ...	A	1978 ...	189	120
Rofe, Winifred Esther ...	Morere ...	Farmer ...	A	1978 ...	161	100
Rogers, Duncan ...	Christchurch ...	Salesman ...	A	1976-1979 ...	323	150
Rogers, Edward ...	Henderson (formerly Glenfield)	Printer ...	A	1979 ...	278	190
Ross, Alan Robert ...	Hamilton ...	Driver ...	A	1979 ...	113	70
Rout, Clarice Winifred ...	Queenstown ...	Company director ...	A	1974-1978 ...	962	650
Rowley, Brian George Harold ...	Dunedin ...	Grocer/life insurance agent	A	1979 ...	165	80
Ruddenklau, Graham Charles ...	Te Pohue ...	Farmer ...	A	1977, 1979 ...	878	400
Running, Bruce Moore ...	Papatoetoe ...	Freezer hand ...	A	1979 ...	124	90
Ruohonen, Norman Olavi Lewis	Mount Roskill ...	Electrician ...	A	1979 ...	72	50
Russ, Eric Thomas ...	Nelson ...	Mercer ...	A	1969-1975 ...	2,470	550
Rutherford, Jan Victoria (nee Robertson)	Herne Bay (formerly Remuera)	Student schoolteacher ...	A	1979 ...	61	40
Rutledge, John Leonard ...	New Plymouth (for- merly Kaponga)	Locomotive assistant ...	A	1979 ...	56	50
Rutter, Peta Gurney Elizabeth ...	Ponsonby ...	Student ...	A	1979 ...	76	50
Ryan, Colleen Mary ...	Hamilton ...	Cashier ...	A	1979 ...	166	100
Ryan, Patrick Terrence ...	Wanganui ...	Housemover ...	A	1979 ...	158	100
Ryan, Richard ...	Invercargill ...	Freezing worker ...	A	1979 ...	259	100
Ryan, Shirley Katherine ...	Rotorua ...	Teacher ...	A	1979 ...	55	35
Salanoa, Taoete ...	Ranui ...	Printer ...	A	1979 ...	175	110
Salanoa, Vatapu ...	Manurewa ...	Paint process worker ...	A	1979 ...	144	75
Salati, Eddie ...	Papatoetoe ...	Boilermaker ...	A	1979 ...	267	170
Samoa, Palu ...	Grey Lynn (formerly Western Springs)	Assembly line worker ...	A	1979 ...	46	40
Samuels, Phillip Trevor ...	Papakura ...	Electrician ...	A	1979 ...	187	120
Samways, Derrick John Reginald	Wellington ...	Sales executive ...	A	1979 ...	449	100
Sansom, George William ...	Dunedin ...	Despatch supervisor ...	A	1979 ...	196	75
Sargisson, Kathleen ...	Waimate ...	Retired ...	B	1979 ...	66	160
Sasien, Peter Joseph ...	Panmure ...	Mowing contractor ...	A	1976-1979 ...	2,217	600
Satchwell, Keith Lewis ...	Tutira ...	Farmer ...	A	1975, 1978 ...	579	380
Saunders, Alexander George ...	Wellington ...	Process worker ...	A	1979 ...	54	35
Saunders, Grahame Mark ...	Hibiscus Coast ...	Guillotine operator ...	A	1980 ...	1,328	400
Saunders, William Frederick ...	Pakuranga ...	Salesman ...	A	1979 ...	282	180
Savage, David Owen ...	Upper Hutt ...	Orderly ...	A	1979 ...	109	70
Savage, Fred Hemi ...	Ngaruawahia ...	Plumber ...	A	1979 ...	61	40
Saveway Discount Food Centre (Northcote) Ltd	Mount Maunganui ...	Chamber hand ...	A	1979 ...	72	50
Sawers, William Robert ...	Christchurch ...	Discount grocery store ...	A	1978, 1979 ...	1,569	290
Sayers, John Arthur ...	Mount Roskill (for- merly Eden)	Sales representative ...	A	1979 ...	273	200
Saysell, Christine Agnes ...	Stratford ...	Managing director ...	A	1975-1978 ...	4,199	1,430
Schdroski, Dorothy Frances ...	Titahi Bay ...	Draughtswoman ...	A	1979 ...	103	70
Schollum, Phillip Richard ...	Pukekohe ...	Shop assistant ...	A	1979 ...	159	100
Schrieken, Elaine Patricia ...	Warkworth ...	Driver/fencer ...	A	1979 ...	305	200
Schuster, Helen ...	Porirua ...	Bartender ...	A	1979 ...	83	50
Scotfield, Kenneth Hugh ...	Porirua ...	Postal worker ...	A	1979 ...	89	30
Scott, Barry Joseph ...	London (formerly Christchurch)	Sales trainee ...	A	1979 ...	274	180
Scott, Deborah Blanche ...	Papatoetoe ...	Foreman ...	A	1979 ...	134	75
Scott, Jillian Carol ...	Christchurch ...	Secretary ...	A	1979 ...	142	75
Scott, Norman John ...	Christchurch ...	Counter hand ...	A	1979 ...	115	70
Seekers Auto Sales Ltd.	Thames ...	Civil servant ...	A	1979 ...	232	150
Selwyn, Kevin William ...	Christchurch ...	Motor vehicle dealer ...	A	1975 ...	1,424	950
Semu, Lelava ...	Rotorua ...	Driver ...	A	1979 ...	171	80
Seupule, Karite Oti ...	Ponsonby ...	Punch card operator ...	A	1979 ...	119	70
Seve, Ivan ...	Wainuiomata ...	Process worker ...	A	1979 ...	149	100
Shanks, Warwick Donald ...	Te Atatu North ...	Spray painter ...	A	1979 ...	99	75
Shannon, Eric George ...	Tauranga ...	Labourer ...	A	1979 ...	186	120
Sharp, Selwyn Ernest ...	Tauranga ...	Millhand ...	A	1978 ...	95	100
Shaw, Beverley Margaret ...	Glenfield ...	Fire alarm installer ...	A	1979 ...	141	100
R. A. Shearing Contractors Ltd	Waihi ...	Farmer ...	A	1979 ...	155	75
Sheary, Graeme John ...	Christchurch ...	Concrete contractors ...	A	1977 ...	2,405	180
Sheehan, Robert James ...	Christchurch ...	Concrete contractor ...	A	1974-1976 ...	2,246	250
	Wanganui ...	Fitter and turner ...	A	1979 ...	250	150
	Hamilton ...	Fencer ...	A	1979 ...	448	250

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
					\$	\$
Shirtcliffe, Roland Andrew ...	Christchurch ...	Photocopier technician...	A	1979 ...	199	125
Short, Steven Grayham ...	New Plymouth ...	Driver/labourer ...	A	1977 ...	37	50
Shum, Frank ...	Dunedin ...	Fruiterer ...	A	1974-1977 ...	6,814	2,520
Shum, James ...	Dunedin ...	Fruiterer ...	A	1974-1977 ...	7,331	2,030
Silcock, Terry Allen ...	Hamilton ...	Salesman ...	A	1979 ...	108	60
Silverton, Alan John...	Hamilton ...	Heating engineer apprentice	A	1977, 1978 ...	468	325
Simeon, Joseph Samuel ...	Whakatane ...	Overseer ...	A	1979 ...	513	340
Simona, Ropati Joseph (also known as Robert Simona)	Grey Lynn ...	Translator ...	A	1979 ...	328	200
Simons, John Russell ...	England (formerly Wellington)	Accountant ...	A	1979 ...	3,450	2,300
Simons, Noel Francis ...	Pakuranga (formerly Mount Wellington)	Company representative	A	1979 ...	252	160
Simpson, Darcy Reynolds ...	Blenheim ...	Hotel manager ...	A	1979 ...	97	60
Simpson, Leslie Hendon ...	Birkenhead ...	Salesman ...	A	1979 ...	360	250
Simpson, Roger James ...	Christchurch ...	Builder ...	A	1975-1977 ...	1,081	700
Simpson, William Henry ...	Foxton ...	Electrician ...	A	1979 ...	90	60
Sinclair, Ronald Gordon ...	Wainuiomata ...	Carpenter ...	A	1979 ...	43	30
Singh, Alan John ...	Lower Hutt (formerly Upper Hutt)	Machine operator ...	A	1979 ...	65	40
Sixtus, Graeme Leslie Ronald...	Feilding ...	Farmer ...	A	1976-1978 ...	1,588	900
Skinner, Kevin Francis ...	Helensville ...	Seaman ...	A	1979 ...	101	50
Skynner, Peter Graham ...	Kawerau ...	Electrician ...	A	1974-1976 ...	1,610	600
Slack, Wayne Desmond ...	Whangarei ...	Assistant manager ...	A	1979 ...	216	140
Slader, Kevin James ...	Titahi Bay ...	Motor mechanic ...	A	1975-1978 ...	352	200
Smiler, Derek Graham ...	Gisborne (formerly Wellington)	EDP trainee ...	A	1979 ...	142	90
Smit, Nicholaas Cornelius ...	Christchurch ...	Pharmacist ...	A	1978 ...	841	50
Smith, Alexander David ...	Wairoa ...	Retired farmer ...	A	1974, 1978 ...	446	250
Smith, Allen Frederick ...	Opunake ...	Factory hand ...	A	1979 ...	229	120
Smith Barry Graham ...	Greenmeadows ...	Drainage contractor ...	A	1976, 1978 ...	3,493	1,600
Smith, Brian George ...	Fairlie ...	Stockbuyer ...	A	1975-1980 ...	3,640	1,005
Smith, Bruce Benson ...	Mangere ...	Fitter/welder ...	A	1979 ...	337	220
Smith, Bruce Graham ...	Rotorua ...	Forestry worker ...	A	1979 ...	78	40
Smith, Charles ...	Marton ...	Farmer ...	A	1969 ...	1,298	900
Smith, Glen Wallace...	Hamilton ...	Panelbeater ...	A	1979 ...	45	30
Smith, Joseph Raukawa ...	Rotorua ...	Labourer ...	A	1979 ...	174	50
Smith, Lisa...	Wellington ...	Bank teller ...	A	1979 ...	147	50
Smith, Norman David ...	Dunedin ...	Foreman/opossum trapper	A	1978, 1979 ...	1,288	550
Smith, Richard Murdock ...	Glen Innes ...	Labourer ...	A	1979 ...	56	30
Smith, Ronald William ...	Timaru ...	Butcher ...	A	1979 ...	40	25
Smyth, Ewan ...	Hastings ...	Farmer ...	A	1974, 1976, 1977 ...	610	390
Smyth, Kenneth James ...	Ormondville ...	Shearer ...	A	1979 ...	85	30
Smythe, Frederick Bruce ...	Mount Wellington ...	Television producer ...	A	1979 ...	287	150
Snowdon, Peter Gordon ...	Oakura ...	Apprentice electrician ...	A	1979 ...	63	50
Soar, Eric Brendan ...	Taumarunui ...	Scrubcutter ...	A	1979 ...	123	80
Spain, Rena Edith ...	Hamilton ...	Waitress ...	A	1979 ...	37	20
Spark, Mary Catherine ...	Te Kuiti ...	Technicians assistant ...	A	1979 ...	86	50
Spence, Paul Desmond ...	Mount Eden ...	Cost clerk ...	A	1978-1980 ...	908	125
Spicer, Leslie Arthur ...	Nelson ...	Company director ...	A	1971-1977 ...	3,593	700
Spratt, Iain James ...	Dunedin ...	Fitter ...	A	1979 ...	149	100
Sprosen, Wayne Stewart ...	Oriental Bay ...	Sales representative ...	A	1979 ...	65	30
Stanley, Stephen James ...	Wellington ...	Electrician ...	A	1979 ...	156	100
Stanshall, Leslie Samuel ...	Upper Hutt ...	Labourer ...	A	1979 ...	91	60
Stapleton, Neville George ...	Takapuna ...	Naval rating ...	A	1979 ...	389	225
Starr, Raymond Webster ...	Hamilton ...	Signwriter ...	A	1977 ...	1,222	500
Steed, Hugh Eric ...	Wairoa ...	Farmer ...	A	1977 ...	303	200
Stevens, Deborah Jane ...	Glendowie (formerly Pakuranga)	Dancer ...	A	1979 ...	104	100
Stevens, Marc ...	Pakuranga ...	Dancer ...	A	1979 ...	215	100
Stevenson, Terence William ...	Winchester ...	Freezing worker ...	A	1979 ...	193	200
Stewart, Rodger James ...	Stratford ...	Shearer ...	A	1979 ...	42	50
Stockman, Murray Lance ...	Tauranga ...	Labourer ...	A	1979 ...	238	160
Strickland, Vaine Tutai ...	Wellington ...	Key disc operator ...	A	1979 ...	137	50
Stringer, Michael George ...	Rotorua ...	Mechanic ...	A	1979 ...	187	100
Stroud, Richard John ...	Upper Hutt ...	Barman ...	A	1975, 1976 ...	312	100
Stuart, Murray Iain ...	Dunedin ...	Purchasing officer ...	A	1979 ...	173	150
Sullivan, Graham Michael ...	Alexandra ...	Agricultural pests destruction officer	A	1979 ...	108	40
Sullivan Margaret Jane (nee Murray)	Christchurch ...	Sales consultant ...	A	1979 ...	214	100
Sutherlands Catering Services Ltd	Taupo ...	Caterers ...	A	1977, 1978 ...	3,048	700
Sutton, Cynthia Dorothy Joy ...	Nelson ...	Poultry farmer ...	A	1972-1975 ...	1,151	1,110
Sutton, Richmond Thomas ...	Nelson ...	Poultry farmer ...	A	1967-1969 ...	1,330	1,280
Swan, Neville Raymond ...	Paparangi ...	Salesman ...	A	1979 ...	267	30
Swannell, Samuel John ...	Hamilton ...	Welder ...	A	1979 ...	226	150
Sykes, Joyce Margaret ...	Wellington ...	Shop assistant ...	A and B	1976-1980 ...	805	375
Taaka Joseph ...	Mangere ...	Carpenter ...	A	1978 ...	154	100
Taane, Digger ...	Pureora Forest ...	Forest hand ...	A	1979 ...	120	50
Tackney, Paul Edgar ...	Titahi Bay ...	Machine operator ...	A	1979 ...	322	200

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
					\$	\$
Tafa, Epenesa ...	Henderson ...	Wards maid ...	A	1979 ...	151	100
Tago, So'otaga ...	Mangere ...	Storeman ...	A	1979 ...	160	50
Tahere, Peter Vernon ...	Otara ...	Freezing worker ...	A	1979 ...	244	190
Tahuri, Koro Tuahine ...	Wairoa ...	Labourer ...	A	1979 ...	501	300
Taingahue, Desmond ...	Porirua East ...	Fitter ...	A	1979 ...	45	30
Tairu, Bella ...	Stokes Valley ...	Cleaner ...	A	1979 ...	115	50
Tait, Ipo ...	Lower Hutt ...	Plant attendant ...	A	1979 ...	47	30
Tama, Sione Havea Togeā ...	Porirua ...	Handyman ...	A	1979 ...	255	100
Tamaki, Chris ...	Taneatua ...	Bus driver ...	A	1979 ...	67	40
Tamati, Raymond ...	Epsom ...	Schoolteacher ...	A	1979 ...	396	100
Tamati, Ricky Richard ...	Wanganui ...	Slaughterman ...	A	1979 ...	111	70
Tamati, Wayne ...	Wanganui ...	Lineman ...	A	1979 ...	81	50
Tamehana, Hape Titirahi ...	Rotorua ...	Labourer ...	A	1979 ...	77	30
Tamihana, Whiti Matua ...	Greytown ...	Labourer ...	A	1979 ...	47	30
Tanatiu, David (Jnr) ...	Taupo ...	Bushman ...	A	1979 ...	237	140
Tane, Tyrone Rangitea ...	Feilding ...	Casual agricultural worker	A	1979 ...	100	30
Tanga, Elizabeth ...	Porirua ...	Bus driver ...	A	1979 ...	226	100
Tanga, Ngatupuna ...	Porirua ...	Welder ...	A	1979 ...	140	90
Tarrant, Paul Thomas ...	Temuka ...	Freezing worker/shed hand	A	1979, 1980 ...	164	110
Tau, Joseph George ...	Herekino (formerly Mangere East)	Carpenter ...	A	1979 ...	275	175
Tau, Raymond ...	Mangere East ...	Cleaner ...	A	1979 ...	131	80
Taumoli, Luci Aruse ...	Mangere East ...	Employment officer ...	A	1979 ...	286	200
Taupaki, Robert Vivian ...	Takanini (formerly Waihi)	Moulder ...	A	1979 ...	264	150
Taylor, Beresford Bryan ...	Frasertown ...	Farmer ...	A	1976, 1978 ...	1,319	450
Taylor, Danny Alfred ...	Hamilton ...	Operator ...	A	1979 ...	63	40
Taylor, Georgina Lammar ...	Te Awamutu ...	Machinist/upholsterer ...	A	1979 ...	50	30
Taylor, Kenneth Roger ...	Wairoa ...	Farm manager ...	A	1977, 1979 ...	1,532	890
Te Arihi, Richard Cleve ...	Frankton ...	Plant operator ...	A	1979 ...	344	230
Teariki, Kairangi ...	Otara ...	Machinist ...	A	1979 ...	329	200
Teata, Tutai ...	Tokoroa ...	Packer ...	A	1979 ...	86	50
Tekira, Mingi ...	Wairoa ...	Fencer ...	A	1979 ...	234	160
Te Puni, Nehu Kēpa ...	Herne Bay ...	Takeaways operator ...	A	1979 ...	453	300
Terrence, Jacqueline Joan (nee Van Lent)	Australia (formerly Wellington)	Typist/secretary ...	A	1978 ...	108	103
Tetupu, Tupu ...	Wainuiomata ...	Accounts clerk ...	A	1979 ...	64	30
Tewhiu, Mardia ...	Pt Chevalier ...	Machinist ...	A	1979 ...	121	80
Thiele, Donald McEwin ...	Papakura ...	Spray painter ...	A	1978-1980 ...	748	375
Thomas, Fraser Terii ...	Wainuiomata ...	Soldier ...	A	1979 ...	37	25
Thomas, Gregory Keith ...	Wellington ...	Civil servant ...	A	1979 ...	62	50
Thomas, Johnston Vivian William	Christchurch ...	Retired personnel officer	A	1979 ...	648	100
Thomas, Kevin ...	Oakura ...	Contractor ...	A	1979 ...	370	150
Thomas, Neil William ...	Taieri Airport ...	Labourer ...	A	1979 ...	78	50
Thomas, Yvonne Thea ...	Mangere Bridge ...	Driver ...	A	1979 ...	817	650
Thompson, Dale Te Pononga ...	Whangaparaoa ...	Rubber worker ...	A	1979 ...	188	200
Thompson, Gary Raymond ...	Huntly ...	Operator ...	A	1979 ...	273	100
Thompson, John Wayne ...	Wainuiomata ...	Soldier ...	A	1979 ...	43	30
Thompson, Raymond Kenneth	Wellington ...	Mechanic ...	A	1979 ...	306	100
Thompson, William Potaka ...	Hawera ...	Tanker driver ...	A	1979 ...	842	200
Thomson and Donaldson Ltd ...	Wellington ...	Plumbers ...	A	1967-1976 ...	28,445	18,300
Thomson, Paul James ...	Morrinsville ...	Shearer ...	A	1978 ...	78	50
Thorburn, Clive Thomas ...	Whangarei ...	Footwear repairer ...	A	1970, 1972-1979 ...	16,199	8,000
Tiananga, Tuakana ...	Huntly ...	Coal miner ...	A	1979 ...	154	100
Tibble, Kura ...	Porirua ...	Teacher ...	A	1979 ...	111	70
Tibby, Marie Lilian ...	Taumarunui ...	Housewife ...	A	1978 ...	548	250
Tindill, Eric William Thomas ...	Wellington ...	Retired accountant ...	A	1970-1978 ...	7,423	4,350
Tingey, Ian Robert ...	Oriental Bay ...	Shipping clerk ...	A	1979 ...	40	30
Toetuu, Tavite ...	Parnell ...	Bar attendant/factory hand	A	1979 ...	1,003	500
Togo, Dean ...	Tauranga ...	Labourer ...	A	1979 ...	64	40
Tolley, Maata Hauata ...	Rotorua ...	Forestry worker ...	A	1979 ...	64	30
Tong, Leon Geoffrey ...	Wairoa ...	Farmer ...	A	1976, 1978 ...	1,152	740
Tonga, Raymond Charles ...	Stratford (formerly Mount Wellington)	Linesman ...	A	1979 ...	218	125
Too, Anapogi or Anna (also known as Ana Tavita)	Porirua East ...	Cleaner ...	A	1978 ...	434	200
Too, Tui ...	Papatoetoe ...	Machine operator ...	A	1979 ...	146	100
Toomaga, Latu ...	Porirua ...	Car assembler ...	A	1979 ...	37	20
Topping, Alex Henderson ...	Gisborne (formerly Dunedin)	Presser ...	A	1979 ...	117	120
Tovey, Gary Robert ...	Christchurch ...	Salesman ...	A	1979 ...	174	100
Town-Treweek, Gaylene Dawn	Titirangi ...	Teacher ...	A	1979 ...	149	30
Trask, Maxwell Paul ...	Lyal Bay ...	Driver ...	A	1979 ...	151	100
Traynor, John Anthony ...	Pakuranga ...	Taxi driver ...	A	1979 ...	113	70
Treweek, John Elwyn ...	Bell Block ...	Farm hand ...	A	1979 ...	98	50
Troy, Peter Alan ...	Katikati ...	Teacher ...	A	1979 ...	102	70
Trueman, John Charles ...	Petone ...	Company director ...	A	1979 ...	102	70

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
					\$	\$
Trusler, Rhondda Lesley ...	Takapuna (formerly New Plymouth)	Shop assistant ...	A	1979 ...	36	50
Tuanau, Roger ...	Greerton ...	Labourer ...	A	1979 ...	166	110
Tucker, Elinor Charlotte ...	Dunedin ...	Student radiographer ...	A	1979 ...	254	100
Tuhaka, James ...	Naenae ...	Labourer ...	A	1979 ...	43	30
Tuhura, Rangī ...	Ohakune ...	Gardener ...	A	1979 ...	98	30
Tukua, John Makahuri ...	Frankton ...	Drainlayer ...	A	1976-1978 ...	714	160
Tukua and Son Ltd ...	Hamilton ...	Drainlayers ...	A	1976-1978 ...	1,588	500
Tuipulotu, Mapa ...	Brooklyn ...	Steel fixer ...	A	1979 ...	370	200
Turner, Geoffrey David ...	Kilbirnie ...	Trade union official ...	A	1979 ...	100	70
Turner, Mavis Blanche ...	Hamilton ...	Laboratory assistant ...	A	1978 ...	351	180
Turuwhenua, George Imra ...	Mount Victoria ...	Labourer ...	A	1979 ...	112	70
Tusa, Lino ...	Mount Eden ...	Radio assembler ...	A	1979 ...	189	100
Tuuiua-Leota, Fereti ...	Hamilton ...	Fettler ...	A	1979 ...	172	100
Twidle, Gary Edward ...	Ngaruawahia ...	Freezing worker/ labourer	A	1979 ...	874	600
Twose, Gordon Gary ...	Picton ...	Shepherd ...	A	1979 ...	122	30
Tye, Ronald Gilbert ...	Lower Hutt ...	Shop manager ...	A	1975-1978 ...	3,873	650
Uepa, Ferila ...	Te Atatu North ...	Cleaner ...	A	1978 ...	322	220
Vaea, Ipo ...	Mangere Central ...	Senior plant operator/ salesman	A	1979 ...	1,573	200
Vaigafa, Tamatoa ...	Petone (formerly Lower Hutt)	Process worker ...	A	1979 ...	474	300
Vaimoso, Saipele ...	Otara ...	Barman ...	A	1979 ...	116	100
Valk, Christopher John ...	Hamilton (formerly Dunedin)	Senior clerk ...	A	1979 ...	149	50
Van Beek, Johannus Hermannus Alaysius Maria (also known as John Hermannus Van Beek)	Christchurch	Freezing worker (formerly pig farmer)	A	1974, 1976, 1977 ...	418	260
Van Beek, Wilhelmus Petrus Isidorus Maria (also known as William Peter Van Beek)	Christchurch	Farm hand/light engineering contractor	A	1974, 1975, 1977 ...	1,189	140
Van Der Hulst, Henry Gerrard	Tuakau ...	Farmer ...	A	1977, 1978 ...	762	525
Van Heuven, John Francis	Waharoa ...	Farm hand ...	A	1979 ...	289	190
Vaughan, Murray John	Rakaia ...	Farmer ...	A	1973-1979 ...	6,261	1,580
Vercoe, Henry Te Rupe	Rotorua ...	Farm worker ...	A	1979 ...	220	80
Vickers, Geoffrey Bernard	Okura ...	Cool store labourer ...	A	1979 ...	66	50
Videtta, Mario Donato	Howick ...	Milk vendor ...	A	1979 ...	115	75
Vidovich, Stephen Michael	Greenlane ...	Director/mechanic ...	A	1979 ...	123	80
Viles, Robert Alan	Taupo ...	Cook ...	A	1979 ...	117	60
Vimahi, Makanesi	Mount Wellington	Freezing worker	A	1979 ...	231	120
Vinsen, Richard George	Henderson	Rubber worker	A	1979 ...	483	300
Voice, Larry Frederick Sean	Christchurch	Motor vehicle dealer	A	1977, 1978 ...	1,022	550
Wackildene, Peter Erwin	Palmerston North	Coach builder	A	1979 ...	84	30
Wade, Joseph Hohepa	Ngaruawahia	Freezing worker	A	1979 ...	51	30
Wagner, Selwyn Henry Lincoln	Wairoa ...	Farmer ...	A	1977 ...	180	100
Walker, Aroha Geneva	Tauranga ...	Nurse aid ...	A	1979 ...	72	50
Walker, David Leonard	Caster Bay (formerly Glen Eden)	Fireman ...	A	1979 ...	171	100
Walker, Guy Clifford	Herne Bay	Salesman/musician	A	1979 ...	262	175
Walker, Vaughn Bernard	Mount Albert	Pharmacist/musician	A	1979 ...	81	50
Wallace, Johnstone Ltd	Hamilton ...	Farmers ...	A	1974 ...	1,440	400
Wallace, Owen David	Palmerston North	Driver ...	A	1979 ...	51	30
Ward, Alfred James ...	England (formerly Bucklands Beach)	Teacher ...	A	1979 ...	156	100
Waretini, Charles Pini	Rotorua ...	Packer ...	A	1979 ...	64	30
Warren, Steven Francis	Lower Hutt	Storeman ...	A	1979 ...	117	60
Watene, Stephen Geoffrey	Ngatea ...	Labourer ...	A	1979 ...	72	40
Waterhouse, Brian Robert	Mount Albert	Barman/insurance agent	A	1979 ...	413	280
Waterman, Christine Jane	Christchurch	Laboratory assistant	A	1979 ...	55	30
Watkin, Barry Neil ...	Devonport	Ambulance officer (formerly fibreglass laminator)	A	1979 ...	176	100
Watson, Alexander ...	Napier ...	Watersider ...	A	1979 ...	189	130
Watson, William Wanlock	Dunedin ...	Engineer ...	A	1978, 1979 ...	106	60
Watts, Esmay ...	Whangarei ...	Factory worker ...	A	1979 ...	49	30
Waugh, James Halliday	Canada (formerly Onehunga)	Maintenance fitter	A	1979 ...	103	100
Webber, Thomas Henry	Glen Eden	Timberworker	A	1979 ...	79	50
Webster, Ian William	Bell Block	Draughtsman ...	A	1979 ...	183	100
Wedding, Ronald Herbert	Pakuranga	Company director	A	1979 ...	113	80
Weekes, Charles Edward	Mangere Bridge	Driver ...	A	1979 ...	313	200
Welsh, Julian Charles	Devonport	Clerk ...	A	1980 ...	142	100
Welsh, Kelvin Rodney	Christchurch	Furniture polisher	A	1979 ...	203	100
Werahiko, Keith ...	Rotorua ...	Logger ...	A	1979 ...	228	60
Westren, Erica Robyn	Meadowbank	Employment consultant/ land agent	A	1978 ...	1,286	500
Weti, Naomi Hazel ...	Frankton ...	Bartender ...	A	1979 ...	140	90
Whaanga, George ...	Stokes Valley	Foreman ...	A	1979 ...	127	60
Whanarere, Manny Piko	Wanganui ...	Labourer ...	A	1979 ...	141	90
Whanau, Michael John	Patea ...	Labourer ...	A	1979 ...	239	120

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
					\$	\$
Wharehoka, Kahutuaita	Upper Hutt	Manager	A	1979	123	80
Wheatley, Nicholas	Hamilton	Accident compensation beneficiary	A	1979	136	80
Wheeler, Lance William	New Plymouth	Agricultural worker	A	1979	56	50
Wheeler, Mark Geoffrey	Mount Wellington	Laboratory technician	A	1979	133	100
Whitby, Brian Laird Walford	Christchurch	Cleaning contractor	A	1976, 1977	3,168	1,200
White, Charles	Te Atatu North	Carpenter	A	1979	118	50
White, John Graham	Waimate	Shearer	A	1979	153	100
White, Peter Miller	Wanaka (formerly Temuka)	Sales clerk	A	1979	194	60
Whitehead, Lorraine Heasley	Papatoetoe	Company director	A	1976-1978	807	225
Whitlock, Peter John	Taupo	Agricultural worker	A	1979	78	40
Whitlow, Ross Kenneth	Otaguru (formerly Papatoetoe)	Sheetmetal worker/musician	A	1979	119	80
Whittaker, Diane Patricia	Glenfield (formerly Milford)	Clerk	A	1978	81	50
Whooley, Denis William	Beachhaven (formerly Avondale)	Labourer	A	1979	79	50
Wickliffe, Alfred	Te Aroha	Barman	A	1979	157	75
Wichman, Daniel	Masterton	Labourer	A	1979	52	30
Wiggins, Duncan Andrew	Papakura	Meat inspector	A	1979	180	180
Wihare, David Puritia	Murupara	Leading hand	A	1979	80	50
Wiki, Te Umuroa	Otaguru	Freezing worker	A	1979	939	600
Wilkinson, Allan Roper	Hikurangi	Cattle farmer	A	1978	1,086	700
Wilks, Anthony Charles	Hamilton	Production welder	A	1979	236	150
Williams, Eric Everett	Mount Albert	Process worker	A	1979	103	100
Williams, Kenneth Wayne	Rongotea	Labourer	A	1979	139	40
Williams, Lawrence Morgan	Rotorua	Bricklayer	A	1979	113	50
Williams, Mabel Isabel	Temuka	Cook	A	1980	121	60
Williams, Nelson Peter	Tauranga	Concrete contractor	A	1979	235	150
Williams, Ronald Albert	Taita	Guard	A	1979	155	50
Williams, Robin Bennett	Hamilton	Area branch manager	A	1979	65	40
Williams, Stephen Keith	Henderson	Tank room supervisor	A	1979	252	170
Williams, Zena Margaret	Takanini (formerly Papakura)	Cashier	A	1979	40	40
Williamson, Brian Keith	Papakura (formerly Avondale)	Insurance clerk	A	1978	147	125
Williamson, Graeme Eric	Wairoa	Farm manager	A	1975-1978	2,445	550
Willis, Stephen John	Napier	Woolstore foreman	A	1979	116	80
Wilson, Adrian Roger	Papakura	Labour only carpenter	B	1975-1978	5,161	800
Wilson, Alistair James Kenneth	Wairoa	Farmer	A	1978	137	90
D. N. Wilson and Co. Ltd	Wellington	Electrical contractors	A	1975, 1977, 1978	10,460	2,000
Wilson, Dawson Epiha	Otaguru	Concrete worker	A	1979	203	70
Wilson, Harry	New Plymouth	Company director	A	1974-1977	6,987	1,120
Wilson, Hector	Dunedin	Fitter	A	1979	639	300
Wilson, Kenneth	Wairoa	Farmer	A	1976, 1978	171	100
Wilson, Leniza Kim	East Tamaki	Timber worker	A	1979	53	50
Wilson, Noel Thomas	Howick	Labour only carpenter (formerly builder)	B	1975, 1976	14,855	3,000
Wilson, Rangitina	Beachhaven	Assistant supervisor	A	1979	177	120
Winchester, Kevin George	Cobden	Fisherman	A	1979	50	30
Winter, Christopher James	Christchurch	Labourer/steward	A	1979	153	100
Winter, Claude William John	Devonport	Greenkeeper	A	1979	330	160
Winters, Denis Neville	Torbay	Production manager/musician	A	1979	156	50
Withers, Richard Arthur Harding	Tutira	Farmer	A	1975	109	60
Wohlers, Albert George Lepper	Invercargill	Fisherman	A	1974-1979	4,428	790
Wolfe, Waive Patrick	Glenfield	Watersider	A	1979	2,091	1,500
Wolfkamp, Anna Ida Wilhelmina	Papatoetoe	Cutter	A	1979	144	100
Wong, David	Pakuranga	Schoolteacher	A	1979	291	190
Wong, Ernest	Dunedin	Manager	A	1979	201	90
J. and M. Wong Ltd	Papatoetoe	Market gardeners	A	1976	551	300
Wong, James	Mangere	Market gardener	A	1973-1975	1,287	600
Wong, Margaret Jean	Mangere	Market gardener	A	1973-1975	1,357	570
Wong, Ronald William	Mangere	Tradesmen's assistant/cleaner	A and B	1975-1979	3,726	1,800
Wood, Colin Geoffrey	Cromwell	Builder	A	1975-1978	8,023	2,360
Wood, Paul Wilfred	Papatoetoe	Carpenter	A	1979	244	150
Woods, Lorraine Evelyn	Glen Innes	Telephone operator (formerly sales representative)	A	1979	125	80
Woolliams, Douglas Leslie	New Plymouth	Electrician	A	1979	823	200
Woolright, Paul Noel	Grey Lynn (formerly Herne Bay)	Musician	A	1979	851	500
Wraith, John Sloan	Napier	Machine operator	A	1979	744	100
Wray, Peter Trevor	Hamilton	Security guard	A	1979	132	90
Wright, Adrian Victor	Belmont	Moulder	A	1980	163	150
Wright, Gail Florence	Hamilton	Machinist	A	1979	95	60

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
					\$	\$
Wright, Judith Florence	Hamilton	Machinist	A	1979	95	60
Wright, Trevor Lawrence	Sandringham	Carpenter	A	1980	336	200
Wright, Wayne Thomas	Porirua	Seaman	A	1979	235	100
Wright, Wendy Joan	East Tamaki	Manageress/secretary	A	1979	1,779	1,000
Wyatt, Garry James	Glenfield	Salesman	A	1979	709	460
Wyeth, Lionel Joseph	Masterton	Labourer	A	1979	144	100
Wynd, Edward Ritchie	New Plymouth	Plumber/drainlayer	A	1976, 1977	310	150
Yates, Wayne Alan	Karamea	Farm hand	A	1979	80	50
Yelavich, Philip James	Rotorua	Mechanic	A	1979	52	30
Yip, Ronald	Wellington	Landlord	A	1977	478	250
Young, Margaret	Lower Hutt	Shop assistant	A	1979	139	90
Yurjevic, Grant Jon	Dunedin	Driver	A	1979	65	150
Zachan, Terrance Leslie Ernest	Napier	Maintenance engineer	A	1979	305	100
Zandis, Andrew	Miramar	Clerk	A	1979	173	100

*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
				\$	\$
A'Court Industries Ltd	Levin	Clothing manufacturers	1980	4,374	400
Aabacus Screen Process Printers Ltd	Glenfield	Silk screen process printers	1978, 1979	3,197	..
Bailey, Ross Maxwell	Okura	Screen printer	1978, 1979	..	..
(In relation to Aabacus Screen Process Printing Ltd)					
Adrian Jackson and Sons Ltd	Taupo (formerly Wanganui)	Jewellery manufacturers	1979, 1980	2,283	..
(formerly Wanganui Manufacturing Jewellers Ltd.)					
Allden Plumbing and Drainage Ltd	Avondale	Plumbers and drainlayers	1979	2,598	400
Baker, Alan Neil	Avondale	Plumber	1979	..	..
(In relation to Allden Plumbing and Drainage Ltd)					
Allem Contractors Ltd	Papatoetoe	Cartage contractors	1978, 1979	1,459	..
Reidt, Louis Wayne	Papatoetoe	Mechanic	1978, 1979	..	..
(In relation to Allem Contractors Ltd)					
Anglian Sales Ltd	Christchurch	Sportsgoods/wholesalers	1979	2,401	..
Architectural Draughting Services (Hamilton) Ltd	Hamilton	Architects	1979	5,778	..
Bob Turner Construction Ltd	Tairua	Builders	1979	1,098	100
Turner, Robert Russell	Tairua	Builder	1979	..	..
(In relation to Bob Turner Construction Ltd)					
Booth, John Harrison	Christchurch	Land developer	1980	780	190
K. J. Busch and Company Ltd	Cambridge	Crane hire operators	1979, 1980	9,085	..
Busch, Kevin John	Manurewa (formerly Cambridge)	Engineer	1979, 1980	..	..
(In relation to K. J. Busch and Co. Ltd)					
Calverts Ltd	Christchurch	Sheetmetal workers	1980	12,209	..
Murray, Robert Freeman	Christchurch	Accountant	1980	..	..
(In relation to Calverts Ltd)					
Centacom Staff Ltd (formerly Centacom Staff Centre Ltd)	Auckland	Personnel consultants	1978	6,389	..
Collier Import Export Co. Ltd	Christchurch	Live eel exporters and manufacturers of salt blocks	1980	1,526	130
Consteel Industries Ltd	Mangere (formerly Onehunga)	Steel fabricators	1980	3,172	..
Cornes, Barbara	Hastings	Hairdresser	1980	221	100
Cosars Stores Ltd	Dunedin	Mixed business	1980	560	..
Costello, Gerard Vincent	Meadowbank (formerly Epsom)	Solicitor	1977, 1978	1,601	..

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 \$
Coventry Chairs Ltd (in receivership)	Auckland ...	Chair manufacturers ...	1978-1980	23,893	..
Guy, Michael Lindon (In relation to Coventry Chairs Ltd (in receivership))	Auckland ...	Company director ...	1978-1980	..	..
Deen, Derek Gerald	Thames ...	Refuse collector ...	1977, 1978	1,272	..
Donn Welding Services Ltd	Mount Maunganui ...	Engineers ...	1979	8,625	..
Donn, Neil Keith (In relation to Donn Welding Services Ltd)	Hamilton ...	Engineer ...	1979	..	..
Dunn, Rex Bernard	Timaru ...	Garage proprietor ...	1980	850	..
Elizabeth Marshall Ltd	Henderson ...	Bridal shop ...	1978	643	..
May, Mary Elizabeth (In relation to Elizabeth Marshall Ltd)	Henderson ...	Bridal shop proprietress	1978	..	..
Ellis Street Car Painters Ltd	Hamilton ...	Car painters ...	1979, 1980	5,624	..
Marsh, Rodney Lloyd (In relation to Ellis Street Car Painters Ltd)	Hamilton ...	Car painter ...	1979, 1980	..	..
Elm Products Ltd (in receivership)	Taupo ...	Small goods manufacturers	1979	15,820	..
Mischewski, Leo George (also known as Leo Gregory)	Taupo ...	Company director ...	1979	..	..
Shaw, David Jeffrey (In relation to Elm Products Ltd (in receivership))	Taupo ...	Company director ...	1979	..	..
Enbe Tools Ltd.	Christchurch ...	Tool merchants ...	1980	791	..
Evesham Holdings Ltd	Christchurch ...	Butcher/orchardists ...	1980	2,288	225
Collins, Raymond John (In relation to Evesham Holdings Ltd)	Christchurch ...	Company director ...	1980	..	..
Express Machinery Agencies Ltd (formerly Express Cutting Services Ltd)	Kingsland ...	Contract press cutters ...	1978	1,609	..
Kirk, Glen (In relation to Express Machinery Agencies Ltd)	Kingsland ...	Company director ...	1978	..	..
Ferguson, David	Te Awamutu ...	Commercial cleaner ...	1979	2,798	..
Frank Smith Ltd	Hikutaia ...	Cartage contractors ...	1977, 1978	1,520	150
Garden City Caterers Ltd	Christchurch ...	Caterers ...	1980	3,527	590
Gardiner, Warren Fraser (In relation to Gardiners Bakery Ltd (in receivership))	Otahuhu ...	Baker ...	1977	..	..
Geenty, John Darwin	Napier ...	Flooring contractor ...	1980	527	150
Gracie, David John (In relation to D. J. Gracie Ltd (in receivership))	Rotorua ...	Panelbeater ...	1977-1979	..	..
L. F. Hall (Blenheim) Ltd	Blenheim ...	Builders ...	1980	2,584	1,285
Hall, Leslie Frank (In relation to L. F. Hall (Blenheim) Ltd)	Blenheim ...	Builder ...	1980	..	..
Harvey, James Warren	Avondale ...	Cartage contractor ...	1979, 1980	1,327	325
Henrol Metal Spray Ltd	Christchurch ...	Abrasive blasting and corrosion control specialists	1980	1,620	160
Henderson, Ronald Robert (In relation to Henrol Metal Spray Ltd)	Christchurch ...	Company director ...	1980	..	..
Hogarth, Brian John	Forrest Hill ...	Motor mechanic ...	1976-1978	5,514	..
Holden, Maxwell Frederick	Christchurch ...	Contractor ...	1980	1,055	..
Hot Bread Specialties Ltd	Christchurch ...	Bakers ...	1980	10,520	..
Illston, Arthur Murray	Marton ...	Farmer and potato grower	1978-1980	11,117	..
Lind-Mitchell, Christopher David	Paihia ...	Solicitor ...	1977-1979	1,423	..
McInnes, Kenneth Glywn	Te Aroha ...	Panelbeater ...	1979, 1980	999	465
P. J. McLeod Manufacturing Ltd	Whangarei ...	Drainlayers ...	1979, 1980	1,380	..
Minimix Industries	Christchurch ...	Bulk concrete suppliers	1980	1,684	..
Niven Industries (Hamilton) Ltd (formerly WSM Industries Ltd)	Hamilton ...	Manufacturing engineers	1975-1978	3,869	1,850
Pacific Real Estate Ltd.	Christchurch ...	Real estate agents ...	1980	3,908	620
Parlane, Donald William	Christchurch ...	Artist ...	1980	438	210
Plaswire Products Ltd	Christchurch ...	Manufacturers ...	1980	13,810	2,740
Murray, Robert Freeman (In relation to Plaswire Products Ltd)	Christchurch ...	Accountant ...	1980	..	..
Pleydell, Pamela Ann	Remuera ...	Motel proprietress ...	1979, 1980	2,506	..
Pleydell, William John	Remuera ...	Motel proprietor ...	1979, 1980	2,506	..
Porter, Lloyd Geoffrey (In relation to Deauville International Ltd)	Northcote ...	Company director ...	1977	..	..
Prebbleton Hotel Ltd	Prebbleton ...	Tavern proprietors ...	1979, 1980	4,507	250
Regal Promotions Ltd	Papatoetoe ...	Motel proprietors ...	1980	2,507	650
Kelly, Paul Tracey (Snr)	Herne Bay ...	Company director ...	1980	..	..
Kelly, Paul Tracey (Jnr) (In relation to Regal Promotions Ltd)	Herne Bay ...	Company director ...	1980	..	..
Schwamm, Nola Currell	Christchurch ...	Dressmaker ...	1980	917	405
Security Coverage Ltd	Christchurch ...	Security services operators	1980	4,757	..
Spencer, Basil Carmen	Queenstown ...	Builder ...	1980	2,634	1,130
Steiner, John William	Rotorua ...	Builder ...	1978, 1979	2,639	..
Stevensons Pies Ltd	Christchurch ...	Bakers ...	1980	31,922	2,760
Thompson, Dennis Lyall	Christchurch ...	Company director ...	1980	..	..
Thompson, Gavin Maxwell (In relation to Stevensons Pies Ltd)	Christchurch ...	Company director ...	1980	..	..
Switalla, Grant	Christchurch ...	Massage parlour proprietor	1980	467	..
Switalla, Marilyn Jean	Christchurch ...	Massage parlour proprietress	1980	467	..
Te Atatu Electrical Contractors Ltd	Ponsonby ...	Electrical contractors ...	1979, 1980	1,739	550
Stephens, Trevor Clyde (In relation to Te Atatu Electrical Contractors Ltd)	Te Atatu South ...	Manager/director ...	1979, 1980	..	..

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 \$
The Sandwich Factory Ltd	Christchurch	Takeaway proprietors	1980, 1981	1,579	..
Topliss and Good Ltd	Queenstown	Motor garage proprietors	1978, 1979	606	510
Goode, Warwick Desmond (In relation to Topliss and Goode Ltd)	Queenstown	Chartered accountant	1978, 1979	..	..
Twentieth Century Graphics Ltd	Christchurch	Graphic artists/advertising agents	1980	4,336	..
Ultraeon Industries Ltd	Tauranga	Coating specialists	1978	1,465	..
Strongman, Margaret Louise (In relation to Ultraeon Industries Ltd)	Tauranga	Company director	1978	..	..
Wallis Contractors Ltd	Hamilton	Agricultural contractors	1978, 1979	5,488	..
Wendell and Associates Ltd	Newmarket	Real estate agents	1979	1,022	450
Wendell, Keith Frederick (In relation to Wendell and Associates Ltd)	Glenfield	Manager	1979	..	..
Westpoint Construction Ltd	Christchurch	Drainage contractors	1980	309	50
D. J. Whiting Builders Ltd	Christchurch	Builders	1980	287	55
Woodpecker Industries Ltd	Auckland	Wholesalers of woodware	1979	1,402	..
Wylie Construction Ltd	Christchurch	Builders	1980	679	..

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 \$
Aakland Chemical Manufacturers Ltd	Christchurch	Chemical manufacturers	1980	610	100
A'Court Industries Ltd	Levin	Clothing manufacturers	1979	1,773	100
Adlam, Lance Robert	New Plymouth	Ice Cream vendor	1980	232	100
Adzcraft Furniture Ltd	Featherston	Furniture manufacturer	1980	2,344	235
Ahie Engineering Ltd	Lower Hutt (formerly Opunake)	Engineers	1980	264	120
Ahie, Montgomery Tirawera	Lower Hutt (formerly Opunake)	Engineer	1977, 1978	382	180
Aldix Moulding Finishers Ltd	Christchurch	Picture frame manufacturers	1980, 1981	963	100
Anac Ltd	Mount Albert	Manufacturing exporters and distributors of scientific research instruments	1980	45,414	5,000
Anderson, Marcia	Onehunga	Caterer	1979, 1980	413	250
Angelo Developments Ltd	Greenlane	Drainage contractors	1979, 1980	3,423	500
Anglian Sales Ltd	Christchurch	Sportsgood wholesalers	1980, 1981	1,823	180
Apex Food Lines Ltd	Christchurch	Food processors	1981	1,570	160
Arbee Rubbish Disposals Ltd	Christchurch	Rubbish disposal contractors	1980	2,261	300
Archibald, Paul David	Christchurch	Panelbeater	1980	641	210
Auckland Organ Centre (1977) Ltd (in liquidation)	Panmure	Retailers of musical instruments	1980	2,571	500
Avon Radiators Ltd	Christchurch	Radiator repairers	1980, 1981	448	200
Ball, John Muir	Matata	Farmer	1980, 1981	276	50
Baranyai, George	Mount Eden	Bread shop proprietor	1980, 1981	462	250
Barianson Holdings Ltd	Papatoetoe	Restaurant proprietors	1980, 1981	6,294	1,050
Bateup, Geoffrey Lloyd	Karamea	Builder	1981	651	220
Batten Industries Ltd	Glen Eden	Manufacturers of electrical products	1980, 1981	1,309	220
Bell, Athol	Invercargill	Secondhand dealer	1980, 1981	786	125
W. N. Betteridge and Son Ltd	Christchurch	Builders	1981	894	220
Big Daddys Takeaways Ltd	Dunedin	Takeaway bar proprietors	1980, 1981	6,453	640
Blenheim Road Panel Beaters Ltd	Christchurch	Panelbeaters	1980	654	300
Bormas Holdings Ltd	Christchurch	Bag retailers	1980	527	200
Bottler Markers Ltd	Auckland	Printers	1981	5,209	400
Bowden, Basil Albert	Hastings	Florist	1980	207	75
Bradshaw, Paul Stuart	Christchurch	Car cleaner and sealer	1980	714	100
Brady, Joyce	Mahia Beach	Grocery/dairy proprietress	1980, 1981	132	100
Bray, Patrick Joseph	Morrinsville	Bricklayer	1981	1,596	375
Brian L. Aldridge Ltd	Christchurch	Builders	1981	716	100
Brown, Donald Francis	Wakefield	Truck and tractor serviceman	1981	895	150
Brown, James Arthur	Wakefield	Truck and tractor serviceman	1981	895	150
Brown and Biggs Ltd	Christchurch	Manufacturers of cane furniture	1981	403	50
Buchanan, Diane Karen	Christchurch	Baker	1981	2,590	510
Buchanan, Robin Stuart	Christchurch	Baker	1981	2,590	510
L.A. Buckley Ltd	Auckland	Clothing manufacturers	1980, 1981	12,773	1,000

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 \$
Bull and McIver Ltd	Christchurch	Brick and blocklayers	1979	2,148	850
Button and Sewing Supplies Ltd	Hastings	Sewing supplies/retailers	1980	89	80
Capable Construction Co. Ltd	Auckland	Buildings	1980, 1981	4,982	1,000
Carews Nurseries Ltd	Papakura	Nurserymen	1980, 1981	5,645	425
Carson, Trevor John	Amberley	Farmer/contractor	1981	978	195
Cathedral Construction Ltd	Christchurch	Builders	1980, 1981	13,067	3,250
G. Chaffey and N. S. Combe (N.Z.) Ltd	Christchurch	Radio assemblers	1980	4,616	900
Chamberlain, Gordon Kenneth	Christchurch	Builder	1980	800	400
Charles, John Gary	Birkdale	Fisherman	1981	161	100
Chreon Electronics Ltd	Christchurch	Electronic engineers	1981	4,011	1,320
Christchurch Musical Centre 1979 Ltd	Christchurch	Musical retailers	1981	838	90
Clark Construction Ltd	Christchurch	Building contractors	1980, 1981	3,830	510
Classic Bridal and Tour Cars Ltd (In liquidation)	Auckland (formerly Onehunga)	Bridal and tour car operators	1980, 1981	1,956	225
Clearvac Packaging (Christchurch) Ltd	Christchurch	Plastic film packagers	1980	1,940	200
Cocurullo, Francesco Anatasio Vittoria	Whangarei	Cycle dealer	1981	54	50
Coleman, Mollie Bernadette	Epsom	Motel proprietress	1980, 1981	1,180	225
Coleman, Thomas James	Epsom	Motel proprietor	1980, 1981	1,180	225
Collier Import Export Co. Ltd	Christchurch	Live eel exporters and manufac- turers of salt blocks	1981	1,503	200
Combe, Maurice Colin	Belfast	Upholsterer	1981	2,095	700
Commercial Decor (Canterbury) Ltd	Christchurch	Painters and decorators	1981	1,300	75
Concrete Specialities (H.B.) Ltd	Hastings	Concrete contractors	1981	484	200
Convery, Daniel Patrick	Kingsland	Painter	1981	1,655	300
Cook, William George	Glenfield	Painter	1980, 1981	1,373	280
Cooper, Robert William	Christchurch	Bricklayer	1981	313	50
Cornes, Barbara	Hastings	Hairdresser	1980	306	150
Cross, Roger Milton	Mount Albert	Night club proprietor	1977-1979	5,595	7,200
Crusader Motels Ltd	Auckland	Hotel proprietors	1981	13,721	2,730
Cube Two Company Ltd	Auckland	Upholstery manufacturers	1980, 1981	8,606	500
Dalton, Phillip Wayne	Auckland	Food bar proprietor	1980, 1981	1,066	100
Davies, Robin Albin Stanhope	Mount Eden	Painting contractor	1980, 1981	2,768	280
Davies, Lasenby Kenneth Rex (alias Lasenby, Kenneth Rex)	Hamilton (formerly Mount Eden)	Electrical contractor	1979, 1980	4,641	750
Deerstalker Inn (1976) Ltd	Ponsonby	Restaurateurs	1980, 1981	1,192	500
Delaney, Frank John	Christchurch	Plasterer	1981	1,370	495
Devon Industries Ltd	Mount Wellington	Furniture manufacturers	1980, 1981	2,921	500
Dixon, Lance Allan	Dunedin	Plastic fabricator	1980	5,874	300
W. E. and G. R. Donald Ltd (in liquidation)	Takapuna	Manufacturers and erectors of fences	1980, 1981	3,326	500
Dowa Engineering Ltd	Takapuna	Toolmakers and precision engineers	1980, 1981	8,704	2,000
Dravitzki and Watson Ltd	New Plymouth	Sauna and massage parlour operators	1980	622	300
Dudley and Eileen Pound Ltd	Papatoetoe	Grocers	1980, 1981	1,153	400
Dyer Murray Ltd	Auckland	General drapers	1981	2,973	450
Dyer and Voyle Manufacturing Ltd	Avondale	Clothing manufacturers	1981	6,742	300
Eastern Drainlayers Ltd	Auckland	Drainlayers	1980	2,876	250
Eastern Perfumers Co. Ltd	Auckland	Perfume distributors	1980	1,103	150
Electronic Laboratories Ltd	Henderson	Dealers in electronic equipment	1980	1,741	275
Emery Embroidery Ltd	Auckland	Dealers and agents in embroidery products	1980	2,666	600
Eric Fleming Ltd	Auckland	Painters and paperhangers	1980	5,436	1,000
Evesham Holdings Ltd	Christchurch	Butchers and orchardists	1979, 1980	3,935	855
Fastier, Alfred Aristide	Westport	Plumber	1980	121	85
Fay, Campbell Emile	Onehunga	Coffee lounge proprietor	1980	134	50
Fay, Joy Seniorita	Onehunga	Coffee lounge proprietress	1980	133	50
Fenlowe Holdings Ltd	Auckland	Restaurateurs	1981	1,354	200
Filmset Type Ltd	Henderson	Printers/stationers	1980, 1981	1,459	170
Fleming, Robert Bruce	Oakura	Butcher	1980	280	160
J. P. Forsyth Ltd	Morningside	Panelbeater	1979-1981	15,605	1,200
Fredricks, Restaurant Ltd	Papatoetoe	Motel operators	1980, 1981	8,370	935
Friedlander, Eli	Auckland	Fur manufacturer	1980	6,385	632
Friedlander, Gerrard	Auckland	Fur manufacturer	1980	6,385	632
Fruin, Patricia Mary	Auckland	T.A.B. agent	1978-1981	3,839	500
R. E. Fuller Ltd	Greytown	Motor body builders	1981	6,021	900
Garden City Caterers Ltd	Christchurch	Caterers	1980, 1981	4,173	800
Garys Landscape Plans Ltd	Christchurch	Landscapers	1980	1,838	160
Geenty, John Darwin	Napier	Flooring contractor	1980	981	400
Gill, Stuart Graham	Christchurch	Pie cart operator	1980, 1981	2,299	1,125
J. C. Gillman Ltd	Greymouth	Sawmillers and fishermen	1981	914	140
Glendale Metal Polishers Ltd	New Lynn	Metal polishers	1980, 1981	2,369	350
Global and Pacific Travel Ltd	Auckland	Travel and shipping agents	1980, 1981	2,650	430
Glogoski, Robert Ted	Bucklands Beach	Paper recycler	1980, 1981	1,469	130
Gock, David	Mangere	Market gardener	1980, 1981	2,845	300
Goodwin, Bryan	Titoki	Drainage contractor	1980, 1981	305	45

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
				\$	\$
Goodwin, Lorraine ...	Titoki ...	Drainage contractor ...	1980, 1981 ...	304	45
Gray, Carol Ann ...	Ross ...	Fur manufacturer ...	1980 ...	6,385	632
Gray Lithographic Ltd ...	Three Kings ...	Printers ...	1980 ...	318	150
Gray, Margia Diana ...	Ponsonby (formerly Onehunga)	Caterer ...	1979, 1980 ...	414	250
Gray, Peter Thomas ...	Ross ...	Fur manufacturer ...	1980 ...	6,385	632
Green and Willy Ltd ...	Green Bay ...	Spray painters ...	1980, 1981 ...	822	200
Gregory, Patricia Paula ...	Whangarei ...	Clothing manufacturer ...	1981 ...	709	75
Halcrow, Robert John ...	Birkenhead ...	Real estate agent ...	1980, 1981 ...	2,529	500
Hall, Derek Robert ...	Napier ...	Hairdresser ...	1980, 1981 ...	1,214	250
L. F. Hall (Blenheim) Ltd ...	Blenheim ...	Builders ...	1980, 1981 ...	3,120	1,525
Hall, Susan Mary ...	Napier ...	Hairdresser ...	1980, 1981 ...	1,214	250
Hallett, Jillian Faye ...	Papatoetoe ...	Hairdresser ...	1980 ...	789	200
Hamilton, Hector Ross ...	Papakura ...	Roofing contractor ...	1980 ...	2,013	250
Harlock Cleaning Services Ltd ...	Henderson ...	Commercial cleaners ...	1980 ...	314	100
Harris, Dennis ...	Havelock North ...	Builder ...	1980 ...	58	50
Harris, Leslie James ...	Havelock North ...	Builder ...	1980 ...	58	50
Harris, Stephen George Thomas ...	Beachhaven ...	Roof Tiler ...	1980 ...	327	75
Hawkins, Peter Campbell ...	Browns Bay ...	Caterer ...	1980, 1981 ...	2,395	500
Haysom, Bevan Valletort ...	Northcote ...	Clothing manufacturer ...	1980, 1981 ...	569	80
Hayward, Kevin James ...	Dunedin ...	Restaurateur ...	1980 ...	577	180
R. J. Helps Ltd ...	Christchurch ...	Builders ...	1981 ...	508	130
Henderson, David Ian ...	Christchurch ...	Sandwich maker ...	1981 ...	848	230
Hendrys Transport Ltd ...	Christchurch ...	Transport operators ...	1980, 1981 ...	3,003	575
Henrol Metal Spray Ltd ...	Christchurch ...	Abrasive blasting and corrosion control specialists	1980 ...	1,472	600
Henry Crispin and Co. Ltd ...	Whangarei ...	General engineers ...	1981 ...	6,440	200
Henry, Gerald Craig ...	Auckland ...	Printer/advertiser ...	1977, 1978 ...	21,795	6,000
Heron, Lance ...	Kaipoi ...	Grocer ...	1980 ...	961	300
Hesp, Lawrence Alderson ...	Masterton ...	Painter/paperhanger ...	1981 ...	329	50
Highdale Construction 1977 Ltd ...	Takapuna ...	Building contractors ...	1979, 1980 ...	5,531	500
Higgins, John Pearson ...	Okato ...	Farmer ...	1980 ...	132	50
Highlands Stores (1979) Ltd ...	New Plymouth ...	Grocers ...	1980 ...	647	200
Hill, Douglas Allen ...	Hastings ...	Takeaway bar proprietor ...	1980 ...	701	225
Hill, Murray Lawrence ...	Christchurch ...	Contract furniture manufacturer ...	1980 ...	1,759	355
Homan Landscaping Development Ltd	Mount Roskill ...	Landscape designers/contractors ...	1980, 1981 ...	2,304	400
Horne, Gary Albert ...	New Plymouth ...	Painter ...	1981 ...	178	100
E. J. Hooper Enterprises Ltd ...	Whangarei ...	Clothing manufacturers ...	1981 ...	3,188	300
R. and J. G. Hopkinson Ltd ...	Takapuna ...	Restaurateurs ...	1980 ...	202	100
Hoydens Restaurant Ltd ...	Whangarei ...	Restaurateurs ...	1980 ...	2,779	500
Hungry Tiger Ltd ...	Christchurch ...	Restaurant proprietors ...	1981 ...	278	180
Hutchinson, Reginald William Eric ...	Panmure ...	Cleaning contractor ...	1981 ...	369	125
Hyde, Wayne Patrick ...	Pakuranga ...	Television rental serviceman ...	1980, 1981 ...	830	225
Hygienic Milk Supplies Ltd ...	Gisborne ...	Milk vendors ...	1973-1975 ...	999	495
Jacksons Sheet Metals Ltd ...	Christchurch ...	Sheet metal manufacturers ...	1980, 1981 ...	3,354	950
James Jaye Leathers Ltd ...	Dunedin ...	Leather goods manufacturers ...	1981 ...	2,050	300
Johnstone, Carey Mark ...	New Plymouth ...	Contract fisherman ...	1979, 1980 ...	323	156
Johnstone, Ian Robert ...	Howick ...	Accountant ...	1980, 1981 ...	6,114	500
Joy Wright Ltd ...	Hamilton ...	Clothing manufacturers ...	1981 ...	747	150
R. H. Jull Ltd ...	Whangarei ...	Earth moving contractors ...	1981 ...	3,613	450
Kane Industries Ltd ...	Christchurch ...	Boat builders ...	1981 ...	11,809	1,200
Kane, Judy Leigh ...	Tauranga ...	Kindergarten teacher ...	1980 ...	533	75
Kelly, Paul Tracey (Snr) ...	Herne Bay ...	Motel owner ...	1980, 1981 ...	3,376	2,200
Kerikeri Stone Store Ltd ...	Kerikeri ...	Tearooms/stone store pro rietors	1980, 1981 ...	390	100
Kwong Chou Restaurant Ltd ...	Takapuna ...	Restaurateurs ...	1980 ...	678	460
Ladies and Gents Health Centre Ltd	Christchurch ...	Physical instructors ...	1980 ...	901	200
Lally, John Charles ...	Paeroa ...	Builder ...	1980, 1981 ...	3,336	1,900
Lanauze, Kay Margaret ...	Christchurch ...	Hairdresser ...	1980, 1981 ...	721	200
Larry Kendall Sawmills Ltd ...	Stratford ...	Sawmillers ...	1980 ...	347	165
Laverne Orchards Ltd ...	Te Kauwhata ...	Orchardists ...	1980 ...	382	100
Leary, Edward Poulter ...	Parnell ...	Barrister ...	1980 ...	1,142	1,000
Lee, Murray Robert ...	Christchurch ...	Frame maker ...	1980 ...	2,493	430
Leslie, Elizabeth Mary ...	Hastings ...	Fruiterer ...	1981 ...	226	100
Lilley, Malvern Keith ...	Kaipoi ...	Drainlayer ...	1980, 1981 ...	890	150
B. Line Enterprises Ltd ...	Napier ...	Scaffolding, painting and sand- blasting contractors	1981 ...	439	100
Linzi Casuals Ltd ...	Auckland ...	Clothing manufacturers ...	1980 ...	6,091	600
Lissaman, Henry Anthony ...	Christchurch ...	Farm management consultant ...	1981 ...	253	50
Loveridge, Patricia Bernice ...	Inglewood ...	Hairdresser ...	1980 ...	261	180
McConachie, George William ...	Timaru ...	Clothing retailer ...	1980 ...	857	300
McGee, Peggy Gnet ...	Greymouth ...	Hostel caterer ...	1980, 1981 ...	562	470
McLeans Auto tuning Ltd ...	Christchurch ...	Garage proprietors ...	1980 ...	574	150
P. J. McLeod Manufacturing Ltd ...	Whangarei ...	Drainlayers ...	1980 ...	123	100
Magee, Keith Bernard ...	Otorohanga ...	Registered surveyor ...	1980, 1981 ...	797	200
Mainstreet Cabaret Ltd (in volun- tary liquidation)	Auckland ...	Entertainers ...	1979-1981 ...	12,564	4,050
Mana, John Wetere ...	New Plymouth ...	Contractor ...	1979 ...	1,380	500
Mane, Sarah Adelaide ...	Whangarei ...	Clothing manufacturer ...	1981 ...	708	75
Manning, Ronald Clive ...	Howick ...	Stud farmer ...	1979, 1980 ...	11,628	1,800

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
				\$	\$
Matheson and Bell Ltd ...	Invercargill ...	Land agents ...	1980 ...	615	200
Mead, Ann Erin ...	Christchurch ...	Tavern proprietress ...	1980, 1981 ...	2,650	1,110
Menshyn Services Ltd ...	Whangarei ...	Commercial cleaners ...	1980 ...	2,217	400
Millars Machinery Ltd ...	Leeston ...	Machinery salesmen ...	1981 ...	280	50
Millars Tractor Spares Ltd ...	Christchurch ...	Vehicle parts dealers ...	1981 ...	365	70
Morris Overall Drycleaners Ltd ...	Christchurch ...	Drycleaners ...	1981 ...	450	50
Murrays Furniture Ltd ...	Christchurch ...	Furniture manufacturers ...	1981 ...	6,266	1,260
Natural Energy (Electric Vehicles) Ltd	Christchurch ...	Electric battery operated motor vehicle manufacturers	1981 ...	5,815	1,150
New Zealand Surface Coatings Ltd	Christchurch ...	Painting contractors ...	1981 ...	4,093	395
Nichols, Nerida Ann ...	Ponsonby ...	Entertainer ...	1979 ...	1,022	150
Numerical Control Machining Ltd	Christchurch ...	Engineers ...	1980 ...	804	350
Nursery Land Ltd ...	Christchurch ...	Nurserymen ...	1981 ...	956	40
Oberg, Norman Francis ...	Christchurch ...	Book shop proprietor ...	1981 ...	200	95
Olag Enterprises Ltd ...	Christchurch ...	Clothing manufacturers ...	1981 ...	9,743	1,950
Oliver, Howard James Ian ...	Cambridge ...	Barrister and solicitor ...	1978-1980 ...	3,862	1,100
O'Malley Homes Ltd ...	Christchurch ...	Building contractors ...	1980 ...	1,447	150
E. O'Sullivan Ltd ...	Christchurch ...	Drainage contractors ...	1980 ...	487	120
Page and Davis Services Ltd	Christchurch ...	Timber merchants ...	1980 ...	611	80
Page, Lynette June ...	Christchurch ...	Hairdresser ...	1980 ...	405	100
Pakuranga Engineering Ltd	Howick ...	Engineers ...	1980 ...	1,797	600
Palmer, Evan Lindsay ...	Christchurch ...	Mechanic ...	1981 ...	49	17
Panther Electronics Ltd ...	Christchurch ...	Audio equipment manufacturers	1980, 1981 ...	1,306	150
Parkinson, Colin Alexander ...	New Plymouth ...	Electrician ...	1979, 1980 ...	2,412	450
Parlane, Donald William ...	Christchurch ...	Artist ...	1980 ...	402	180
Pearce, Coral ...	Waikari ...	Hotel proprietress ...	1980, 1981 ...	452	165
Pearce, William Nicholas ...	Waikari ...	Hotel proprietor ...	1980, 1981 ...	452	165
Peninsular Motor Service Ltd	Dunedin ...	Road transport operators	1980 ...	239	230
Penrose Associates Ltd ...	Parnell ...	Commercial publicity agents	1980 ...	4,544	700
Pinehaven Licensed Restaurant (1978) Ltd	Kaiapoi ...	Restaurant proprietors	1980 ...	1,368	150
Plaswire Products Ltd ...	Christchurch ...	Manufacturers ...	1980, 1981 ...	5,945	2,560
Prebbleton Garage Ltd ...	Christchurch ...	Service station and garage pro- prietors ...	1980 ...	742	150
Prentice, Derek Edward ...	Christchurch ...	Mechanic ...	1981 ...	49	17
Printset Processes (1973) Ltd	Christchurch ...	Printers and typesetters	1980 ...	10,404	3,000
Queenwood Motors (1977) Ltd	Hamilton ...	Motor garage and service station proprietors	1981 ...	2,407	250
Quickset Platemakers Ltd ...	Christchurch ...	Platemakers ...	1981 ...	3,763	350
Rait Electronics Ltd ...	Christchurch ...	Electronic equipment manufac- turers	1980 ...	8,403	825
Rawson, David James ...	Hamilton ...	Shirt/fashionwear manufacturer	1980 ...	11,367	1,000
Record Factory Ltd ...	Christchurch ...	Records and cassettes retailers ...	1981 ...	458	75
Ritchie John Patrick ...	Kowhitirangi ...	Farmer ...	1980 ...	309	100
Ritchie, John William ...	Kowhitirangi ...	Farmer ...	1980 ...	309	100
Ritz Hair Fashions Ltd ...	Christchurch ...	Hairdressers ...	1980, 1981 ...	11,043	1,000
Roasters Restaurant Ltd	Christchurch ...	Restaurant proprietors	1980 ...	1,629	400
Ruakaka Stores Ltd ...	Ruakaka ...	Storekeepers ...	1981 ...	1,130	250
Russell, Dorothy Heather ...	Christchurch ...	Cook ...	1981 ...	155	30
Sandford, Robert Derek ...	Christchurch ...	Panelbeater ...	1981 ...	698	100
Scale Services Ltd ...	Mangere East ...	Scale salesmen and servicemen	1980 ...	2,640	2,000
Schdroski Transport Ltd	Clive ...	Carriers ...	1980 ...	1,603	450
Schwamm, Nola Currell ...	Christchurch ...	Dressmaker ...	1980, 1981 ...	941	895
Security Coverage Ltd ...	Christchurch ...	Security services operators	1980, 1981 ...	3,875	770
Sloan, Mary Lee ...	Avondale ...	Clothing manufacturer	1980 ...	1,563	475
Southern Services (1960) Ltd	Dunedin ...	Road transport operators	1980 ...	6,942	2,000
R. L. Sparrow Ltd ...	Christchurch ...	Joiners ...	1980 ...	19,121	835
Stapel, Gerda ...	Christchurch ...	Florist ...	1980, 1981 ...	402	75
Stapel, Herman William ...	Christchurch ...	Florist ...	1980, 1981 ...	402	75
Stevensons Pies Ltd ...	Christchurch ...	Bakers ...	1981 ...	9,169	480
St Heliers Bay Health Foods Ltd ...	St Heliers ...	Retailers of health foods	1980 ...	946	350
Stocklands Meat Co. Ltd ...	Christchurch ...	Meat processors ...	1980, 1981 ...	7,547	1,300
Stove and Brazier Engineering Ltd	Christchurch ...	General engineers	1980 ...	29,342	2,300
Taranaki Demolition (1978) Ltd ...	New Plymouth ...	Building demolishers ...	1979, 1980 ...	4,300	1,350
Tasker, Frederick Albert ...	Havelock North ...	Builder ...	1980, 1981 ...	4,534	720
Tasman Fishing Co. Ltd ...	Greymouth ...	Fishermen ...	1979, 1980 ...	15,658	3,030
Tatuanui Motors Ltd ...	Tatuanui ...	Motor vehicle servicemen	1980 ...	290	200
Tauranga Produce Supplies Ltd	Tauranga ...	Retail fruit and vegetable salesmen	1981 ...	319	50
Te Kao Co-operative Society Ltd	Kaitia ...	Storekeepers ...	1980 ...	888	200
Tews Motors (R. Davies) Ltd ...	New Lynn ...	Motor vehicle servicemen and car dealers	1980, 1981 ...	2,748	500
Theobald Farms Ltd ...	Matamata ...	Motel and camping ground pro- prietors	1980 ...	5,822	2,500
The Good Times Advertising Co. of New Zealand Ltd	Auckland ...	Advertisers ...	1978-1980 ...	7,387	1,100
The Sandwich Factory Ltd ...	Christchurch ...	Takeaway proprietors ...	1981 ...	2,602	1,305
Thomson Contractors (Picton) Ltd	Picton ...	Earthmoving contractors	1980 ...	1,707	300
Tipler, Murray Kenneth ...	Hamilton ...	Sawmiller ...	1981 ...	1,576	175
Toi, Wiritai ...	Opononi ...	Cafe proprietor ...	1980, 1981 ...	1,462	210
Tom Taylors Dairy Ltd ...	Christchurch ...	Retail traders	1981 ...	260	80
Toolco Industries Ltd ...	Christchurch ...	Tool die makers/plastic moulders	1980, 1981 ...	6,036	550

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 \$
Tractor Repairs (H.B.) Ltd ...	Te Pohue ...	Agricultural contractors and mechanics	1980 ...	4,004	300
Trend Furnishings Ltd ...	Christchurch ...	Furniture and flooring retailers ...	1980, 1981 ...	2,543	235
Tripaway World-Wide Travel Ltd (formerly Bay of Plenty Coach Tours Ltd)	Tauranga ...	Travel agents ...	1980, 1981 ...	2,893	200
Twa-Mac Contractors Ltd ...	Christchurch ...	Agriculture and cartage contractors	1980 ...	817	75
Uncles, Stanley William ...	Hastings ...	Logging contractor ...	1980 ...	388	300
Vallance, Alan Graham ...	Paparoa ...	Builder/farmer ...	1980 ...	853	300
Villa Homes Ltd ...	Upper Hutt ...	Real estate agents ...	1977-1979 ...	4,934	490
D. J. Whiting Builders Ltd ...	Christchurch ...	Builders ...	1980 ...	1,296	245
Willcocks, Alvin John ...	Te Kopuru ...	Agricultural contractor ...	1980 ...	301	100
Willcocks, Jennifer Marilyn ...	Te Kopuru ...	Agricultural contractor ...	1980 ...	300	100
Wilshere, Stephen Mark ...	Kaikohe ...	Agricultural contractor ...	1980, 1981 ...	1,992	80
Wilson, Donald Alan ...	Whangarei ...	Plumber ...	1981 ...	640	180
Wilson, Phillip John ...	Dunedin ...	Pizza parlour proprietor ...	1981 ...	674	75
Windrush Yachts (New Zealand) Ltd	Morningside ...	Boat builders ...	1980, 1981 ...	2,473	475
Woodworld (1974) Ltd ...	Mount Eden ...	Toy manufacturers ...	1980, 1981 ...	1,410	105
C. V. and R. E. Wordsworth (South Island) Ltd	Thames ...	Takeaway bar proprietors ...	1980, 1981 ...	9,775	500
Wyatt, William Joseph ...	Invercargill ...	Secondhand dealer ...	1980, 1981 ...	786	125
Youngs Restaurant Ltd ...	Kurow ...	Tearoom proprietors ...	1980 ...	185	245

