



LAND & REVENUE OFFICE

20 SEP 1982

DUNEDIN

SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, 9 SEPTEMBER 1982

Published by Authority

 WELLINGTON: WEDNESDAY, 15 SEPTEMBER 1982

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 1982 are hereby published.

Dated at Wellington this 14th day of July 1982.

J. SIMCOCK, Commissioner of Inland Revenue.

SCHEDULE I

PERSONS CONVICTED UNDER SECTION 228 (1) (b) OR (e) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OR (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
					\$	\$
Baldwin, Philip Edward	Christchurch	Construction manager	A	1976-1980	624	300
Barrett, Trevor Albert	Christchurch	Linotype operator	A	1980	237	50
Beeby, Phyllis	Balclutha	Florist	A	1974-1979	14,203	1,375
Bidlake, Maurice Edward	Wanganui	Builder	A	1970, 1971, 1973-1976	23,806	12,600
Bougen, Warren Thomas	Naenae	Sheet metal worker	A	1978, 1979	3,387	2,100

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
					\$	\$
Bryan, Alaister Arthur	Gisborne	Pharmacist	A	1967-1975	12,091	11,450
Carson Reid Ltd	Hastings	Men's outfitters	A	1971-1979	9,348	2,220
Reid, Elaine Mary (In relation to Carson Reid Ltd)	Hastings	Company director	B	1971-1979	..	..
Ciminiello, Vincenzo	Nelson	Tomato grower	A	1971-1978	19,117	13,990
Cooper Sharp Photography Ltd	Nelson	Photographic processors and professional photographers	A	1971-1976	13,072	9,700
Cromie, Kevin Laurence	Waimate	Farmer	A	1978	420	280
Cromie, Mervyn Laurence	Waimate	Farmer	A	1978	480	320
Davison, Alexander	Ashburton	Grain and sheep farmer	A	1976-1980	2,715	1,300
Daymond-King, Peter John	Wellington	Civil servant	A	1978, 1979	2,854	1,450
Delorenzo, Fulvio	Nelson	Tomato grower	A	1971-1979	9,590	7,630
Dodds, Warren Russell	Pleasant Point	Labourer	A	1979, 1980	120	120
Doorey, Anthony Wayne	Palmerston North	Freezing worker/trapper	A	1978	3,569	750
Downs, Denzil Attewell	Christchurch	Company manager	A	1975-1978	27,311	14,000
Esposito, Amalia Phyllis	Nelson	Tomato grower	A	1975-1978	495	350
Esposito, Pasquale John	Nelson	Tomato grower	A	1975-1978	1,327	850
Evans, Jean Martin Gibson	Tuatapere	Bank clerk	A	1977-1979	829	550
Francis, James Stanley	Waimauku	Market gardener	A	1976-1978	3,674	500
Francis, John Stuart	Waimauku	Market gardener	A	1976-1978	3,257	500
Francis, Robert Warwick	Waimauku	Market gardener	A	1976-1978	3,674	500
Francis, Stanley	St Heliers (formerly Waimauku)	Market gardener	A	1974-1978	1,716	1,425
Haines Fork Truck Hire Ltd	Petone	Fork truck hire and servicing company	A	1976-1979	31,914	19,250
Haines, Oliver (In relation to Haines Fork Truck Hire Ltd)	Lower Hutt	Managing director	B	1976-1979	..	..
Hawke, Trevor Lloyd	Wanaka	Auto electrician	A	1976-1978	2,147	1,020
Haywood, Peter Leon	Christchurch	Driver	A	1980	201	100
Hogarth, William Robert	Whangamata	Fisherman	A	1977-1979	4,794	650
Horton, Lorna Marjorie	Christchurch	Bookkeeping machinist	A	1977-1980	7,812	4,200
Hubbard, Colin Stewart	Ashburton	Farm equipment salesman and serviceman	A	1974-1977	6,248	3,450
Kahika, Morgan James	Christchurch	Bushman	A	1979, 1980	1,061	..
Keogh, Terrence George	Johnsonville	Painter and paperhanger	A	1975-1979	2,926	1,600
King, Robert Edward	Palmerston North (formerly Sea-toun)	Upholsterer	A	1971-1979	12,034	5,200
Kingi, George	Invercargill	Freezing worker	A	1980	411	400
Lake, Robert Milton (also known as Robert Malcolm Thompson)	Wellington	Cook	A	1980	295	..
Little, Kevin John	Milton	Butcher/opossum hunter	A	1976-1979	2,564	1,900
Lucy May Fashions Ltd	Gisborne	Ladies clothing retailers	A	1977-1979	1,506	1,100
McKenzie, Ronald	Feilding	Welder	A	1978	1,037	600
Marine Enterprises Ltd	Queenstown	Jet boat hire operators	A	1973-1978	6,262	4,000
Mathewson, Ronald Clarence	Christchurch	Clerk	A	1978-1980	1,672	950
Mills, Herbert Frank Dorton	Christchurch	Engineering machinist	A	1971-1979	6,199	4,300
Milne, Grant	Waverley	Farm hand	A	1979	972	..
Milne, Henry Cuthbert	Christchurch	Retired	A	1978-1980	944	645
Motunau Investments Ltd	Motunau Beach	Commercial fishermen	A	1978	1,315	500
Murphy, Noel John	Pongaroa (formerly Pahiatua)	Labourer/opossum trapper	A	1977, 1978	1,527	..
Campbell, Lavina Jean (In relation to Noel John Murphy)	Pongaroa	Shepherdess	B	1978	..	..
Owen Adams Electrical Ltd	Richmond	Electrical contractors	A	1971-1978	6,980	3,190
Perrot, Arthur	Wellington	Carpenter/part time cleaner	A	1972-1975	8,190	5,300
Priest, John Victor Hayden	Hamilton	Bread delivery contractor	A	1975-1979	2,980	1,400
Ratray, James Ian	Plimmerton	Employment agency consultant	A	1974-1977	15,173	9,150
Rout, Stephen Dale	Queenstown	Driver	A	1975-1977	1,667	1,100
Rowe, George Arthur (deceased)	Christchurch	Crane serviceman	A	1978, 1979	1,562	900
Schmidt, William Horst (also known as: Horst William Schmidt, Anton Solid, Anton Horst Chmitz)	Wellington	Compositor	A	1977, 1978	2,889	2,800
Soar, Murray John	Taumarunui	Farmer	A	1976-1979	19,094	9,100
Taipana, Charles Te Hape	Palmerston North	Insurance clerk/part time musician	A	1975-1978	1,068	250
Taylor, Joseph	Christchurch	Shearer	A	1980	329	..
Temo, Hatarei Hina	Wallacetown	Slaughterman	A	1980	480	480
Thomas, Harold James	Christchurch	Plumber	A	1978-1980	1,582	455
To'o, Christopher	Christchurch	Labourer	A	1979	264	..
Tom Dickson Steel Fabricator Ltd	Dunedin	Steel fabricators	A	1977, 1978	41,696	15,900
Tulley, Gregory Clement	Timaru	Blocklayer	A	1979	1,057	690
Tumai, Stanley	Timaru	Driver	A	1980	57	60
Vaney, Vincent John Ian	Christchurch	Union official	A	1976-1980	6,725	2,690

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
Williams, Elwyn	Overseas (formerly Wellington)	Carpenter	A	1973-1975	3,522	900
Wilson, Ernest Russell	Greymouth	Mill hand	A	1981	725	200
Woollett, John Grierson	Whangamata (formerly Hamilton)	Landlord	A	1978	1,579	1,000

*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
Adept Cleaning Services Ltd	Henderson	Commercial cleaners	A	1977-1980	\$ 8,837	\$ 1,500
Andersen, Paul Gregory	Kaitaia (formerly Onerahi)	Assistant accountant (formerly stock agent)	A	1980	41	30
Anderson, David Alexander	Mount Eden	Painter	A	1979, 1980	703	200
Anderson, David Thomas	Rotorua	Labourer	A	1980	200	40
Anderson, Derek William	Rotorua	Carpenter	A	1980	267	100
Anderson, Mark John	Mount Eden	Produce manager	A	1980	142	50
Angland, John William	Mangaweka	Sheep and cattle farmer	A	1976-1979	5,077	750
Aranui, Norman Kamira	Rotorua	Clerk	A	1980	235	100
Auckram, Jacqueline (nee Nicolson)	Pakuranga (formerly Ellerslie)	Teacher	A	1980	94	60
Austin, Garry William	Dunedin (formerly Rotorua)	Tyre fitter/bush worker	A	1980	252	60
Bankier, Lois Edith	Christchurch	Assistant fashion buyer	A	1976-1980	597	280
Barr, Lawrence James	Birkenhead	Vehicle tester/mechanic	A	1979, 1980	383	100
Barrett, Mervyn Raymond	Invercargill	Labourer	A	1980	109	50
Barr-Hall, Ann McFarlane	Gisborne	Hospital aid	A	1980	150	100
Bates, Andrew Graham	Rotorua	Clerk	A	1980	228	50
Bayne, William Wallace	Glen Innes (formerly Blockhouse Bay)	Builder	B	1977-1979	2,170	600
Baxter, Anthony Bernard Thomas	Rotorua	Drycleaner	A	1975-1980	5,392	650
Beacham, Gregory Marc	Hastings	Medical practitioner	A	1978, 1979	2,943	270
Beazley, George Thomas	Moerewa	Freezing worker	A	1980	94	30
Bell, Kay Helen	Leeston	Bank officer	A	1980	112	30
Bell, Stephen John	Christchurch	Civil servant	A	1980	76	50
Bell, William Andrew	Miramar	Sauna proprietor	A	1975, 1976, 1978, 1979	5,591	2,250
Berry, Donald Ian	Tokirima	Shepherd	A	1979	127	80
Best, Peter Bryce	Tokoroa	Butcher	A	1980	155	100
Bidlake, Maurice Edward	Wanganui	Builder	A	1969	1,146	600
Bigelow, Deryck Brian	Whangarei	Fitter	A	1980	125	40
Bindon, John Robert	Mount Albert	Company director	A	1979	659	500
Birch, Nellie Vera	Hamilton	Assistant cook	A	1980	96	50
Blackler, Jocelyn Jean Flora	Christchurch	Cook/machinist	A	1979, 1980	463	160
Blake, Colin John	Whangarei	Fisherman	A	1978-1980	5,954	2,850
Blundell, David Lawrence	Panmure	Boatbuilder	A	1976	2,201	750
Booth, Bryant Peter	Carterton	Farmer	A	1979	4,720	1,200
Booth, Richard John	Carterton	Farmer	A	1979	8,908	2,300
Bostock, Joanne Catherine (nee May)	Te Atatu	Nurse	A	1978, 1979	294	95
Bottomley, Cynthia	Mount Roskill	Masseuse/receptionist	A	1978, 1979	166	60
Bottomley, John	Mount Roskill	Driver	A	1976-1980	1,595	450
Bowdler, Dennis William	Picton	Building contractor	A	1978, 1979	748	390
Boyd Holdings Ltd	Hamilton	Dairy proprietors	A	1977-1980	5,500	975
Braybrook, Ian Roy	Gisborne	Fitters assistant	A	1980	100	60
Bright, Steven Peter	Browns Bay (formerly Tokoroa)	Sales representative	A	1980	264	80
Brittan, Helga	Bayswater	Clerk	A	1978-1980	3,050	1,000
Brough, Sydney Reuben	Christchurch	Upholsterer	A	1977-1980	835	280
Brown, Edward Joseph	Te Atatu North	Supervisor	A	1977, 1978	1,954	800
Brunswick, Richard Louie	Taupou	Skilled labourer	A	1980	172	100
Bryan, Alaister Arthur	Gisborne	Pharmacist	A	1965, 1966	712	1,100
Budge, Gillian	Christchurch	Data operator	A	1980	44	25
Burkes Pharmacy Ltd	Christchurch	Pharmacists	A	1975-1978	4,330	1,230
Burnett, Colin Ross	Christchurch	Builder's labourer	A	1980	225	100
Burridge, Richard Robert	Nelson	Engineer/caretaker	A	1974, 1977, 1978	339	180
Butt, Phillip Richard	Invercargill	Board walker	A	1980	213	75

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
					\$	\$
Callaghan, John Douglas	Whangarei	Butcher	A	1977-1980	1,343	450
Cannon James Ltd	Morningside	Wire products manufac- turers	A	1976-1978	8,215	3,350
Carraher, William James	Mount Albert	Company director	A	1975-1978	16,118	6,000
Carson, Elaine Margaret	Te Awamutu	Baker's assistant	A	1978-1980	344	200
Carson, Leslie	Te Awamutu	Despatch driver	A	1978-1980	267	140
Carson Reid Ltd	Hastings	Men's outfitters	A	1969, 1970	530	350
Catmull, John Leonard	Hillsborough (for- merly Hamilton)	Musician	B	1976, 1977	416	220
Chalken, Keith Bennett	Pakuranga	Builder	A	1976-1979	4,236	2,000
Chan, Wee Lik	Dunedin	Restaurateur	A	1975, 1978	4,683	1,400
Chatfield, Leon Harold	Kerikeri	Chamber hand	A	1980	290	190
Chhana, Gunga Parsottam (deceased)	Wellington	Superannuitant	A	1968-1979	20,824	14,900
Chin, See Cheung	Christchurch	Restaurateur	A	1970-1977	1,320	450
Ciminiello, Vincenzo	Nelson	Tomato grower	A	1968-1970	564	670
Clark, Alasdair Struan	Havelock North	Shepherd	A and B	1978, 1979	1,747	550
Clay, Blanche Andrea	Glen Innes	Radio adjuster	A	1980	171	50
Clayton-Greene, Arnold Rex	Wairoa	Station manager	A	1976, 1977, 1979	3,229	2,130
Cochrane, Darryl Robert	Remuera	Spare parts manager	A	1976-1980	1,329	450
Collins, Anthony John	Wairoa	Farm manager	A	1979, 1980	1,350	300
Connell, James Desmond	Tauranga (formerly Wairoa)	Sheep and cattle farmer	A	1975, 1977, 1978	486	320
Cook, Ken	Kaikohe	Freezing worker	A	1981	85	50
Cordy, Heather Irene	Christchurch	Nurse	A	1980	163	50
Crampton, Ian Trevor	Mahia	Sheep and cattle farmer	A	1976-1978	508	330
Crooks, Alice Joan	Nelson	Retired	A	1972-1979	3,074	1,100
Cross, William Duncan	Christchurch	Company director/ landlord	A	1978	7,931	3,000
Curry, Michael Adamson	Onehunga	Transport manager	A	1978-1980	2,892	1,200
Dahya, Haribhai	Wellington	Fruiterer	A	1971-1978	5,698	2,000
Davison, Alexander	Ashburton	Grain and sheep farmer	A	1971-1975	581	330
Davison, Elsie Elizabeth	New Plymouth	School teacher	A	1977-1980	6,817	3,240
Dawson, Graham John	Dunedin	Builder	A	1979	3,217	500
Deboer, Ronald Cornelius	Grey Lynn	Technician	A	1980	173	100
Deuart, Allan John	Tinwald	Driver	A	1980	174	50
Deuchrass, William	Mosgiel	Textile worker/cleaner	A	1978-1981	2,587	1,260
Dewhurst, Reginald Keith	Dargaville	School principal	A	1979-1981	1,879	340
Dick, Kenneth John	Whangarei	Salesman	A	1981	278	40
Dickson, Thomas	Dunedin	Company manager	A	1977	1,038	300
Dobson, James Edward	New Plymouth	Superannuitant	A	1973-1979	3,718	2,850
Donaldson, Robert Hilary	Bucklands Beach	Sales representative	A	1976-1978	11,425	4,250
Dow, Neil	Australia (formerly Titirangi)	Salesman (formerly service station manager)	A	1980	258	200
Dowie, Neville Gray	Ashburton	Retailer of sheepskin products	A	1976-1978	3,178	1,500
Doyle, Marian Linda	Glenfield	Machinist/counter assistant	A	1980	113	50
Duckett, James Shirra	Seatoun	Bookmaker	A	1976, 1978, 1979	1,660	1,200
Earley, Denis Palmer	Wellsford	Farmer	A	1976, 1977, 1980	808	325
Earley, Robert William	Wellsford	Farmer	A	1976-1980	2,734	1,000
Eastaway, Isabel Maud	Christchurch	Clerk	A	1976-1980	2,950	940
Edwards, Gilbert John	Palmerston North	Freezing worker	A	1981	58	40
Edwards, Sharon Edith Louisa	Moerewa	Domestic	A	1980	65	40
Ellis, Eric Raymond	Carterton	Farmer	A	1979	1,512	400
Ensor, Gilbert William	Tirau	Retired civil engineer	A	1971-1980	2,714	500
Estrop, Percy	Moerewa	Freezing worker/fireman	A	1980	68	30
Ewart, David Arthur	Taradale	Carpenter/trapper	A	1979	1,727	1,000
Fairlie, Milton Edward	Gisborne	Welder	A	1980	116	75
Fakalata, Benjamin	Mangere	Leading hand	A	1980, 1981	607	250
Fels, Martinus Gerardus	Howick	Builder	B	1974-1980	15,787	1,000
Fenn, Richard Allen	Devonport	Second hand dealer	B	1977-1979	1,344	275
Fisher, Alister John	Rangiora	Process worker	A	1980	187	50
Fiti, Maria	Otago	Nurse aid	A	1980	321	100
Fountain, Trevor Frederick	Christchurch	Clerk	A	1980	56	50
Fowler, Leonard Thomas	Christchurch	Boiler attendant	A	1980	676	450
Francis, Mary Hilda	St Heliers (formerly Waimauku)	Market gardener	A	1974-1978	2,221	1,250
Franklin, Bryan Lex	Timaru	Carpenter	A	1978	225	50
Gaudin, Wayne Bruce	Invercargill	Driver	A	1980	182	75
Gaws Pharmacy Ltd	Stratford	Chemist	A	1975-1979	9,848	3,750
Gerbes, Andrew Robert	Taupo	Taxi proprietor	A	1973-1979	3,940	2,580
Gerrard, Thomas	Gisborne	Freezing worker	A	1980	169	110
Giblin, John Henry	Penrose	Painter	A	1977, 1978	4,565	2,800
Gibson, Patricia Anne	Rangiora	Clerk	A	1980	79	25
Gillan, Sydney James	Rolleston	Manager	A	1980	519	50
Gillespie, Ross William	Tikokino	Casual labourer	A	1980	227	150
Goodyer, Gerald Thomas	Kaikoura	Fisherman	A	1980	172	75
Gribble, Graeme Patrick Paul (also known as Graeme Newman)	Whitby	Salesman/cleaner	A	1981, 1982	74	150
Griffiths, Robin John	Christchurch	Fireman	A	1980	368	150
Gulde, Michael Selwyn	Gordonton	Welder	A	1980	294	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
					\$	\$
Hall, Donald Richard	Napier	Market gardener	A	1975-1977, 1979	2,718	1,600
Hames, Stephen Leslie	Auckland	Teacher	A	1980	316	150
Hamilton, Anne	Hamilton	Milk vendor	A	1978-1980	1,833	300
Hamilton, Colin	Christchurch	Accountant	A	1980	204	50
Hamilton, Derek Clark	Hamilton	Milk vendor	A	1978-1980	2,262	375
Harding, George Adrian	Overseas (formerly Rotorua)	Property developer/publisher	A	1972, 1975, 1976	48,260	8,000
Hards, Vera Thelma	Mount Eden	Domestic	A	1977-1980	1,373	400
Harris, Stephen George Thomas	Birkenhead	Roof tiler	A	1977-1980	6,416	650
Harrison, Brian David	Auckland	Taxi driver/company director	B	1974-1976, 1978	6,706	1,500
Harrison, Christine Ngaire	Kaitaia	Butcher	A	1980	66	40
Harvey, Martin Brian	Morrinsville	Veterinarian	A	1977-1980	2,364	500
Haumu, Terry	Whangarei	Freezing worker	A	1980	54	30
Hay, Kelvin John	Hamilton	Skin buyer/agricultural contractor	A	1978	1,725	400
Heatley, Kaye Darilyn	Lyal Bay	Registered nurse	A	1976-1979	621	415
Henery, Garry Francis	Invercargill	Freezing worker	A	1980	116	50
Heta, Alec Ngahina	Parnell	Hotel worker	A	1980	153	120
Hewitt, Lawrence William	Bayswater	Coffee lounge proprietor	A	1979	140	100
Hillcrest Apiaries Ltd	Hamilton	Apiarists	A	1976, 1979	7,724	330
Hinton, Robert	Kawhia	Tractor driver	A	1977-1980	1,107	500
Holland, James Conrad	Glen Eden	Milk vendor	A	1975-1978	5,653	1,000
Holmes, Hazel Annie	Christchurch	Superannuitant	A	1977-1980	4,974	960
Hone, Matthew Patrick	Hamilton	Mill hand	A	1980	358	100
Hope, Christopher John	Upper Hutt	Carpenter	A	1979	46	50
Hope, Penny Susan	Upper Hutt	Data capture operator	A	1978, 1979	148	200
Hope, Tony Mark	Upper Hutt	Plumber	A	1979, 1980	134	100
Hopewell, William Albert Ian	Kaiapoi	Freezing worker	A	1980	180	50
Houghton's Foodcentre Ltd	Cambridge	Food and coffee bar proprietors	A	1977-1979	2,277	1,140
Howard, Joseph	Christchurch	Freezing worker	A	1978-1980	2,694	800
Howe, William John (Jnr)	Greenmeadows	Salesman/painter	A	1978, 1980	351	220
Hughes, Thomas Charles	Browns Bay	Superannuitant	A	1980	136	50
Ian Carr Jeweller Ltd	Napier	Jewellers and watchmakers	A	1976-1979	2,426	800
Inwood, Stuart Elvin	Christchurch	Spray painter	A	1980	81	30
Irvine, Christopher Owen Barton	Kaipara Flats	Superannuitant	A	1976-1980	829	250
Irvine, Robert	Auckland	Storeman	A	1977-1980	1,334	500
Isbey, John Edward	Herne Bay	Storeman	A	1980, 1981	622	400
Jack Reizer Ltd	Hastings	Jewellers	A	1970-1978	10,618	8,400
Jamison, Harold	Three Kings	Cabinet maker	A	1978-1980	689	350
Jerry, James	Rotorua	Labourer	A	1980	156	100
Johnson Milk Vendors, Morrinsville Ltd	Morrinsville	Milk vendors	A	1976-1979	5,008	1,100
Jury, Ian Jack	Urenui	Butcher/farmer	A	1980	567	300
Jury, William Marshall Brian	Carterton	Farmer	A	1978	1,449	400
Kahlua Holdings (1979) Ltd	Rotorua	Motor vehicle dealers	A	1975-1978	5,344	2,400
Kaire, Murphy Tewiimi	Whangarei	Chamber hand	A	1980	88	60
Kale, Arthur Thomas	Nuhaka	Fish processor/company director	B	1976, 1977, 1979	7,226	2,150
Kale, Jocelyn Mary	Nuhaka	Fish processor/company director	B	1975-1977, 1979	7,437	2,450
Kauwhata, James	Moerewa	Freezing worker	A	1980	61	40
Keiley, Andrew John	Point England	Extrusion hand	A	1978-1980	651	150
Keith, Lewis John	Dunedin	Wool classer/newspaper agent	B	1970-1978	6,319	4,250
Keliher, Jonathan Paul	Rotorua	Storeman	A	1980	267	150
Kelynack, Sidney Stuart	Masterton	Farmer	A	1980	4,589	800
Kemp, John Douglas	Rotorua	Presser	A	1980	141	70
Kendrick's Corner Store (1976) Ltd	Wellington	Dairy proprietors	A	1977-1979	5,052	1,500
Kilgour, Ray Clive	Christchurch	Barman	A	1980	90	50
King, Donald Douglas	Dargaville	Driver	A	1981	312	50
Knowles, Judith Anne	Epsom	Clerk	A and B	1974-1977, 1979	1,372	375
Kopae, Tatou	Rotorua	Builder	A	1980	237	80
Kouwenhoven, Aleida Johanna Maria	Mairangi Bay	Housewife	A	1975, 1976	140	60
Kouwenhoven, Joachim Gerardus Richard	Mairangi Bay	Knife hand	A	1975-1977	455	100
Kyle, Constance Emma	Glen Eden	Machinist	A	1978, 1979	383	100
Kyle, Hilton Gordon	Hastings	Market gardener	A	1976	84	50
Kyle, Patricia	Hastings	Market gardener	A	1977, 1978	215	130
Laery, Michael Harrington	Remuera	Pilot	A	1974-1978	1,077	480
Lee, Chok Foon	Mangere	Market gardener	A	1978-1980	2,037	400
Lee, Peter	Mangere	Market gardener	A	1978-1980	1,578	300
Lee, William	Mangere	Market gardener	A	1979-1981	1,526	450
Leen, Dennis Joseph	Hamilton	Milk vendor	A	1971-1979	7,366	2,000
Leen, Glenas Mary	Hamilton	Milk vendor	A	1971-1979	2,301	650
Leilua, Aperila Kemi	Invercargill	Polisher	A	1980	111	50
Leismann, Peter Michael	Onerahi	Labourer	A	1981	425	50
Len Thornton Menswear Ltd	Hastings	Menswear retailers	A	1977, 1979	2,851	1,250

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
					\$	\$
Littleford, Leslie	Taradale	Grocer	A	1969-1978	15,922	10,450
Littler, Ross Hugh	Ruawai	Mechanic	A	1981	117	30
Logan, David	Ashburton	Farmer	A	1976-1979	2,084	840
Logan, Graham John	Whangarei	Orchardist	A	1971-1974, 1976	5,018	2,000
Logan, James	Ashburton	Farmer	A	1976-1979	1,699	700
Logan, Raymond	Ashburton	Farmer	A	1976-1979	2,559	1,050
Lucas, William John	Grey Lynn	Carpenter	B	1978, 1980	664	150
Lydon, John Patrick	Mount Roskill	Machinery dealer	A	1977	1,066	500
Lydon Machine Tools Ltd	Newmarket	Machinery dealers	A	1978, 1979	4,933	1,000
McBride, Ronald Simpson	Christchurch	Storeman packer	A	1980	79	30
McCabe, Wayne Michael	Hamilton	Automotive engineer	A	1975, 1976	1,827	1,200
McConnell, Annie Velma	Hamilton	Plunket nurse	A	1978-1980	844	450
McElwain, Miles	Hamilton	Salesman	A	1980	437	250
McGee, Cyril Charles	Rotorua	Painter	A	1980	88	50
McKay, Hugh Sinclair	Masterton	Farmer	A	1978	3,486	1,000
McKenna, Kevin John	Havelock North	Student	A	1979	236	100
McKenzie, Kenneth Malcolm	Lumsden	Beef boner	A	1980	249	150
McKenzie, Roderick Thomas	Masterton	Farmer	A	1979	1,977	400
Mackie, Alan Frank	Otorohanga	Motorcycle dealer	A	1976-1978	3,517	1,120
McKinnon, Glenn Murdoch	Wairoa	Sheep and cattle farmer	A	1976, 1978	436	290
McKinnon, Ian Craig	Wairoa	Farmhand	A	1978	441	250
McLachlan, Percy Hugh	Masterton	Farmer	A	1979	2,481	600
Gordon						
McLaughlin, Olive Stewart	Christchurch	Clerk	A	1980	441	150
McLean, Ronald Frederick	Blenheim	Mechanic	A	1980	37	50
McLean, Thomas William	Invercargill	Clerk	A	1976-1980	1,550	650
McNair, Alan Stewart	Levin	Saddler	A	1973-1979	2,140	825
McQueen, Albert Francis	Hamilton	Slaughterman	A	1980	73	50
Maczkasy, Frank	Overseas (formerly Wellington)	Club manager	A	1976, 1977	23,923	7,000
Maguren, Carol-Ann	Trentham	Dancing teacher	A	1975-1979	4,371	1,600
Maisey, Allan Sidney	Matamata	Dairy farmer	A	1977	343	150
Maisey, Mavis Dawn	Matamata	Dairy farmer	A	1977	346	150
Maistros Coffee Shop Ltd (formerly known as Delux Fish Supply Ltd)	Wellington	Coffee shop proprietors (formerly fish shop proprietors)	A	1978, 1979	2,757	1,750
Maistros, George	Wellington	Company director	A	1977, 1979	1,962	1,250
Marquand, Marie Patricia	Hamilton	Clerk	A	1979, 1980	1,216	500
Marshall, Lachlan MacArthur	Geraldine	Builder	A	1975-1977	2,350	860
Marshall, Stanley Robert	Pakowhai	Orchardist	A	1970-1979	2,994	1,430
Martin, William Harold	Whangarei	Fisherman/taxi proprietor	A	1978, 1979	4,523	2,000
Mason, Stanley Bruce	Christchurch	Retired	A	1976-1980	1,509	970
Mathewson, Nancy Stewart	Christchurch	Shop assistant	A	1978-1980	140	95
Mathewson, Ronald Clarence	Christchurch	Clerk	A	1977	76	50
Mathews, Betty	Christchurch	Typist/clerk	A	1976-1980	447	140
Maxwell, Darrell Adele	Rotorua	Clerk	A	1980	248	60
Midhirst Motors 1974 Ltd	Stratford	Garage proprietors	A	1975-1979	6,722	2,300
Mildon, Kenneth	Pakuranga	Engineer	A	1978, 1979	1,189	220
Milicich, Vesna Marie	Ngahinapouri	Vintner	A	1977, 1978, 1980	3,136	500
Miller, James Greenwood	Glendowie	Civil servant	A	1978-1980	1,098	200
Miller, Raewyn Dorothy	Papatoetoe	Company director	B	1974-1979	6,690	1,750
Miller, William Roy	Papatoetoe	Company director	B	1974, 1975, 1977, 1979	16,908	1,210
Mitchell, Ailsa Florence	Marakopa	Farmer/storekeeper	A	1975, 1977, 1978	1,807	720
Mitchell, John Reeve	Marakopa	Farmer/storekeeper	A	1975, 1977, 1978	3,050	1,250
Mitchell, Raymond Lindsay	Auckland	Storeman	A	1978-1980	1,172	490
Mokaraka, Pani	Kaikohē	Overseer	A	1980	211	70
Monk, Wilfred Trevor James	Whangarei	Timber worker	A	1980	88	30
Monopoli, Giovanni	Nelson	Property owner	A	1977-1980	1,401	620
Monopoli, Velma Doris	Nelson	Property owner	A	1977-1980	825	390
Monson, Andrew	Martinborough	Handyman	A	1978, 1979	2,039	250
Morris, Cole	Whangarei	Retired carpenter	B	1972, 1973, 1976, 1977	2,298	340
Morrison, Donald Francis	Masterton	Farmer	A	1978, 1979	6,703	2,100
Morrow, Donald Raymond	Tauranga	Auto wrecker/landlord	A	1976, 1978, 1979	6,658	2,500
Morrow, Patricia June	Tauranga	Auto wrecker	A	1976, 1978, 1979	3,821	1,400
Moss, David Hugh	Overseas (formerly Hastings)	Car salesman	A and B	1974-1976	1,127	730
Munro, Dennis Leonard	Wairoa	Sheep and cattle farmer	A	1976-1978	1,189	510
Munro, Duncan Colin Neil	Wairoa	Sheep and cattle farmer	A	1975-1978	1,309	620
Nathu, Nanu	Epsom	Greengrocer	A	1975-1978	5,839	1,000
Neale, Peter James	Remuera (formerly Birkenhead)	Computer operator	A	1980	253	160
Nevines, Warren Bentram	Penrose	Painter	A and B	1977, 1978	5,077	2,800
Newton, Geoffrey Phillip	Whangarei	Apprentice glass cutter	A	1980	94	30
Newton, Peter Robert	Invercargill	Freezing worker	A	1980	901	250
Ngata, Tevita Alani (Snr)	Mount Wellington	Factory worker	A	1980	299	150
Ngatea Service Station Ltd	Ngatea	Garage/car and tractor dealers	A	1975-1977	2,926	880
Nguyen, Hinh Phuong	Whangarei	Audit clerk	A	1980	69	40
Nicholls, Michael John	Henderson	Pharmacist	A	1980	131	90
Nikora, Harry Tikuterangi	Te Puke (formerly Hamilton)	Timberworker/steel labourer	A	1980	186	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
					\$	\$
Nolan, Trevor Charles	Temuka	Freezing worker	A	1980	46	30
Norris, Evan Charles	Mangere Bridge	Motor body builder	A	1974-1979	5,562	2,500
Norris, Valerie	Mangere Bridge	Shop Assistant	A	1977-1980	2,370	850
Norton, Garry John	Australia (formerly Picton)	Freezing worker	A	1980	106	70
Nugent, Rodney Trevor	Westmere	Orthopaedic prothesist	A	1977-1980	1,545	300
Oakly, Devon Pierce	Carterton	Farmer	A	1979	2,775	800
O'Connor, Mervyn John Brian	Mount Roskill	Tattooist	A	1974-1979	19,223	7,000
Oien, Helen Catherine (nee Biddle)	Kaitaia	Nurse	A	1980	487	42
Olliver, Garry Stuart	Te Atatu	Director/electrical contractor	A	1979, 1980	175	110
Olliver, Irene Rae	Te Atatu	Secretary/clerk	A	1980	91	60
Olliver, Reginald Noel	Moerewa	Freezing worker	A	1980	36	20
O'Loughlin, Raymond George	Mount Eden	Insurance agent	A	1973-1978	5,903	2,100
O'Neill, John Stephen	Mangere Bridge	Mechanic	A	1979-1981	372	200
Orr, Colin Stanley	Manurewa	Factory manager	A	1980	1,334	800
Owen Adams Electrical Ltd	Richmond	Electrical contractors	A	1970, 1979	1,429	570
Page, John Frederick	Tauranga	Motor engineer	A and B	1974-1977	3,459	1,100
Park Avenue Motels Ltd	Christchurch	Motel proprietors	A	1972-1979	4,731	1,455
Paletua, Nafetalai Hikila	Grey Lynn	Fork hoist driver	A	1980	51	30
Palmer, Graham Kenneth	Dargaville	Branch manager	A	1980	105	70
Papuni, George Taranaki	Balmoral	Carpenter	A	1980	81	60
Parsons, Brian Wynne	Takanini	Concrete contractor	A	1975-1978	6,931	2,400
Patterson, Ian Stuart	Mount Wellington	Electrician	A	1980	146	100
Pattison, John Henry	Whangarei	Fencer/farmer	A	1980	90	60
Paukufe, Saomalie	Otara	Process worker	A	1980	686	300
Pauling, Blair Francis	Papatoetoe	Despatcher	A	1980	75	50
Peninsula Farm Services Ltd	Christchurch	Agricultural contractors	A	1978	1,278	280
Penney, Lawrence Neville	Manurewa	Freezing worker	A	1980	87	60
Penney, Richard James	Dargaville	Labourer	A	1980	67	40
Penny, Leslie Reuben	Mairangi Bay	Insurance officer	A	1980	85	60
Pereira, Monalisa Anastasia	Western Springs	Clerk	A	1980	127	90
Petelo, Esther	Papatoetoe	Cook	A	1980	112	70
Phillips, Alan	Papakura	Chef	A	1980	59	50
Pia, Sam	Kawakawa	Freezing worker	A	1980	41	30
Piano Service Co. Ltd	Palmerston North	Musical equipment retailers	A	1970-1980	15,057	10,500
Pijacun, John	Katui	Timber mill hand	A	1980	60	30
Pilkington, Brent Noel	Hamilton	Milk vendor	A	1977, 1978	2,486	300
Pilkington, Gail Erin	Hamilton	Milk vendor	A	1978	762	80
Pluss, Maurice Neil	Rotorua	Groundsman	A	1980	90	40
Pool, Robert	Waitati	Farmer	A	1971-1975, 1977	3,111	1,080
Prendergast, Molly	Christchurch	Medical practitioner	A	1976-1979	7,018	910
Price, Arthur	Levin	Pig farmer	A	1976-1978	1,829	475
Price, Colin Russell	Blenheim	Clerk	A	1980	195	100
Raine, James Alfred	Whangarei	Manager	A	1980	320	100
Randall, Edward Albert	Auckland (formerly Tauranga)	Display wig manufacturer	A	1976-1980	2,682	850
Rapana, Margaret Gloria	Glen Innes	Teacher	A	1980	298	200
Redding, Paul Ernest	Te Puke	Motor camp proprietor	A	1978, 1980	1,044	200
Reid, Dennis Lawrence	Weymouth	Steel worker	A	1980	91	70
Retallick, Rex William	Whangarei	Painter	A	1980	192	60
Richards, Frank Brendon	Devonport (formerly Browns Bay)	Bakers labourer	A	1980	60	50
Roberts, Bronwen Judith	Whangarei	Clerk	A	1980	97	40
Roberts, Bruce Keith	Blockhouse Bay	Clerk	A	1980	100	50
Rodrigues, Nicholas Paul	Christchurch	Mill hand	A	1980	65	50
Rohleder, John	Hastings	Retired	B	1977-1980	7,404	3,500
Rout, Stephen Dale	Invercargill	Driver	A	1978	224	100
Rudolph, Sidney Anthony (Jnr)	Moerewa	Process operator	A	1980	76	50
Ruffle, Derek Arthur	Manurewa	Guillotine operator	A	1980	98	70
Russell, Reginald Gordon Briggs	Karapiro (formerly Hamilton)	Storeman	A	1980	337	120
Russo, Dora	Whangarei	Restaurant proprietress	A	1971-1977	3,490	1,350
Russo, Vincent	Whangarei	Restaurant proprietor	A	1971-1977	3,432	1,350
San Francisco Bath House (1974) Ltd	Wellington	Bath house proprietors	A	1977-1980	98,981	11,600
Schade, Roy Leonard	Titirangi	Storeman/spray painter's assistant	A	1980	227	150
Schmidt, William Horst (also known as: Horst William Schmidt, Anton Solid, Anton Horst Chmitz)	Wellington	Compositor	B	1979	4,317	1,900
Schwenke, Irene	Te Atatu South	Shorthand-typist	A	1980	281	150
Scobie, Peter Brian Allan	Invercargill	Labourer	A	1980	70	50
Scott, Alan	Remuera (formerly Kohimarama)	Diesel mechanic	A	1980	281	200
Sene, Christina Florida	Mount Roskill	Typist	A	1980	171	100
Sessions, Jane Ann	Parnell	Air stewardess/sewing outworker/secretary	A and B	1976, 1977	1,270	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
					\$	\$
G. E. and L. Sewell Ltd	Palmerston North	Hotel proprietors	A	1975-1979	6,919	2,500
Shalfoon, Anthony John	Auckland	Civil servant	A	1981	388	200
Sheehan, Robert James	Hamilton	Agricultural contractor	A	1980	589	300
Sheffield, Terrence Edward	Onehunga	Dairy proprietor	B	1971-1979	36,482	9,000
J. and J. Shelley Ltd	Manurewa	Milk vendors	A	1972-1978	11,757	1,200
Shepherd, Ernie Richard	Henderson (formerly Te Atatu South)	Company manager	A	1978	1,109	250
Sheppard, Lewis Noel	Pukekohe	Real estate agent	A	1978-1980	3,352	350
Silich, Ivan Thomas	Hikurangi	Farmer/timber miller	A	1974, 1975, 1977-1981	16,286	3,350
Simanu, Fred Vaitagutu	Auckland (formerly Porirua)	Sheet metal worker	A	1979	91	60
Simpson, Peter Anthony	Papatoetoe	Fireman	A	1980	188	100
Skerrett, Nugent Wood	Wairau Valley	Storekeeper	A	1976-1980	953	205
Skerrett, Phyllis Flora	Wairau Valley	Storekeeper	A	1976-1980	1,947	220
Smith, Charles Stewart	Ellerslie	Carpenter	A	1980	2,098	100
Smith, Murray Ernest	Christchurch	Panelbeater/mechanic	B	1975-1980	3,530	1,175
Smith, Paul Grant	Overseas (formerly Paekakariki)	Farm hand	A	1979	134	100
Smith, Teina	Mount Eden	Machinist	A	1980	184	100
Smith, William Blair	Herne Bay	Architect	A	1980	595	100
Smith, William George	Titahi Bay	Retired	A	1980	235	100
Snowball, Simon Wilson	Remuera (formerly Meadowbank)	Art finisher	A	1980	132	50
Soga, Eseta	Pakuranga	Machinist	A	1981	500	300
Staples, Ned	Taupo	Bushman	A	1980	316	100
Starnes, Leslie Harold	Palmerston North	Joiner	A	1980	246	80
Steed, Robert Brian	Kaitaia (formerly Greenlane)	Clerk	A	1980	165	50
Stevenson, Herbert Edward	Christchurch	Wine shop proprietor	A	1977, 1978	2,091	740
Stratford, Bernadette Margaret	Christchurch	Clerk	A	1980	207	100
Svenson, George Albert	Whangarei	Engineer	A	1980	76	50
Symes, Len Stuart	Mohaka	Farm manager	A	1977-1979	2,856	700
Tapuvae, David	Otahuhu	Storeman	A	1980	234	200
Tasker, Brian Leslie	Clive	Motor mechanic	A	1976-1979	3,115	1,100
Tau, Mike	Massey	Welder	A	1979-1981	2,291	300
Tautari, Raymond Hessey	Onehunga (formerly Massey)	Labourer/knife hand/moulder	A	1980	149	150
Tauvala'au, Iosefo (deceased)	Mangere East	Fork hoist driver/security officer	A	1980	210	50
Tauveli, Sione	East Tamaki	Storeman	A	1980	254	250
Tavita, George	Pakuranga	Labourer	A	1980	163	100
Tavui, Vaa	Papatoetoe	Panelbeater	A	1976-1979	3,613	1,300
Tawhiti, Ben Teninihi	Te Atatu	Musician	A	1980	673	100
Te Amo, Eddie	Manurewa	Electrician/musician	A	1979	35	30
Terry, Peter	Napier	Fisherman	B	1974-1977	7,915	1,950
Tevita, Korea	Pakuranga	Process worker/security officer	A	1980	127	100
Tharmapalan, Vettivelpillai	Sandringham	Medical practitioner	A	1977-1980	3,874	1,200
Thompson, Grahame Charles	Christchurch	Taxi driver	A	1980	1,335	400
Thompson, Kenneth Stephen	Mangere Bridge (formerly Northcote)	Company director/sales clerk	A	1981	272	100
Thorburn, Clive Thomas	Whangarei	Footwear repairer	A	1970, 1972-1979	16,199	8,000
Tia, Henare	Papakura	Dustman	A	1981	301	100
Tinui Downs Ltd	Masterton	Sheep and cattle farmers	A	1979	3,115	1,000
Toetuu, Tavite	Kingsland (formerly Parnell)	Factory hand/labourer	A	1980	733	500
Tofilau, Raewyn Louise	Manurewa	Keyboard operator	A	1980	91	50
Toki, Tevita Taufa	Northcote	Machine operator	A	1980	241	150
Tom Dickson Steel Fabricator Ltd	Dunedin	Steel fabricators	A	1974-1976	11,566	2,350
Tonga, Isileli	Whangarei	Labourer	A	1980	103	30
Toole, John	Upper Hutt	Clerk	A	1976-1980	1,159	750
Tordoff Auto Services Ltd	Morrinsville	Garage and service station proprietors	A	1976-1979	4,846	1,030
Towers, Kendall Leon	Hillsborough	Company secretary	A	1977-1980	3,363	800
Trevor Read Ltd	Taupo	Logging contractors/deer farmers	A	1977, 1979	13,636	1,700
Tuala, Laki	Otara	Welder/taxi driver	A	1980	163	150
Tufuga-mika, David Michael	Panmure	Storeman	A	1980	190	100
Turner, Edwin Clement	Otahuhu	Superannuitant/driver	A	1976-1980	2,587	850
Vai, Tuaoi	Henderson (formerly Grey Lynn)	Carpenter	A	1980	127	80
Van der Laan, Johanna Apolonia	Hamilton	Landlady	A	1976-1980	432	75
Van der Laan, Sebastianus Gerardus	Hamilton	Landlord	A	1976-1980	822	140
Verhoeff, Wim Frederick Karl	Hamilton	Engineer/sales supervisor	A	1980	254	150
Veteran Enterprises Ltd (formerly Lambskin Baa Ltd)	Ashburton	Lambskin and souvenir retailers	A	1979	3,168	1,400

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
					\$	\$
Viiga, Amosa	Papatoetoe (formerly Otara)	Machine operator/barman-porter	A	1978, 1979	1,012	500
Vuleta, Annette Russell	Masterton	Farmer	A	1979	1,121	150
Vuleta, Harold John	Masterton	Farmer	A	1979	1,121	150
Waby, Lesley Jean (nee Stuart)	Titirangi	Receptionist/waitress	A	1980	90	50
Wallace, Peter Reiss	Waiuku	Butcher's apprentice	A	1980	175	50
Walters, Paul	Avondale	Instructor/musician	A	1979	306	100
Ward, Joy Christine (nee Stewart)	Mount Wellington	Saleslady (formerly typist/receptionist)	A	1977	502	50
Wasson, Leslie Alan	Tauranga (formerly Keri Keri)	Linesman	A	1980	40	30
Watson, Charles Edmund	Whangarei	Fisherman	A	1979, 1980	3,307	1,200
Watt, Ian Robert	Australia (formerly Titirangi)	Panelbeater	A	1978, 1979	1,277	300
Wayne McCabe Automotive Ltd	Hamilton	Automotive engineers	A	1977-1979	3,788	2,450
Webb Street Takeaways (1975) Ltd	Wellington	Foodbar proprietors	A	1976, 1977	2,106	850
Wengdal, Rowan Margaret	Mangere Bridge	Receptionist/typist	A	1980	221	150
Whitu, Patricia Myra	Rotorua	Timber worker	A	1980	177	100
Wightwick, Malcolm Baxter	Wellington	Sales representative/newspaper agent	A	1972-1978	2,017	950
Wihongi, Marshall Antonio	East Tamaki	Process worker	A	1980	128	50
Wilcox, Colin Russell	Mount Wellington	Sales representative	A	1979	332	220
Wilkey, Kevin David	Upper Hutt	Rubber worker	A	1979	133	60
Wilkie, Jan April	Sydney (formerly Murrays Bay)	Driver	A	1980	232	62
Wilkin, Neale D'Arcy	Waitare Beach	Company manager	A	1975-1979	1,316	800
Williams, Anthony	Kaitiata	Timber worker	A	1980	163	50
Williams, Elwyn	Overseas (formerly Wellington)	Carpenter	B	1972	998	300
Williams, Sherree Melva	Herne Bay	Shop assistant	A	1980	170	100
Williams, William (also known as William Vakatini)	Manurewa	Carpenter	A	1980	336	200
Wilson, Colin Kerry Ian	Otahuhu	Coachbuilder/barman	A	1979, 1980	946	450
Woods, Colin James	Christchurch	Painter and decorator	A	1973-1978	23,975	10,140
Woodward, Frank Ernest	Inglewood	Apiarist	A	1969-1975, 1977	5,733	3,050
Woollett, Barbara Carol	Whangamata (formerly Hamilton)	Landlady	A	1978	575	300
Wright, Ivan Herbert	Waipu	School teacher	A	1980	244	160
Wylie, Gerald Henry	Ponsonby	Animator	B	1978-1980	2,745	500
Yandall, Earle Watson	Auckland	Company director	A	1977, 1978	5,879	800
Yandall and Moroney Ltd	Auckland	Real estate agents	A	1976-1979	5,883	3,500
Yate, William Daniel George	Pakuranga	Coffee bar proprietor	A	1974-1979	7,354	2,900
Yee, Albert	Gisborne	Food bar proprietor/landlord	A	1971, 1973-1975	4,231	2,500
Zame, Christopher Frank	Mahia Beach	Crayfisherman	A	1976, 1977	228	140
Zimmerman, Alexander Martin	Urenui	Cattle farmer	A	1970-1978	5,066	2,630

*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
				\$	\$
Aakland Chemical Manufacturers Ltd	Christchurch	Chemical manufacturers	1982	258	65
Aaron Associates Ltd	Hamilton	Building contractors	1981	6,877	..
Sheppard, Bryan Henry	Hamilton	Managing director	1981	..	..
Sheppard, Colin Geoffrey	Hamilton	Accountant	1981	..	..
(In relation to Aaron Associates Ltd)					

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 \$
Acrofibres Insulation (Waikato) Ltd	Hamilton	Insulation contractors	1981	528	..
Comerford, Bruce Edward George (In relation to Acrofibres Insulation (Waikato) Ltd)	Hamilton	Company director	1981	..	..
Archibald, Paul David	Christchurch	Spray painter	1981	1,426	380
Aroa Meats Ltd	Morrinsville	Butchers	1981	551	..
Auckland Optical Services Ltd	Auckland	Optical service technicians	1980, 1981	4,641	..
Robinson, Anthony James Logan (In relation to Auckland Optical Services Ltd)	Auckland	Company director	1980, 1981	..	..
Beer, Helen Joan	Hamilton	Hairdresser	1981	1,244	190
Best, Keith Ross	Overseas (formerly Tauranga)	Bush contractor	1981, 1982	11,838	2,950
Bradley, John Robert	Christchurch	Motor mower shop proprietor	1980	815	..
L. and A. Bretherton Ltd	Auckland	Clothing retailers	1978-1980	687	225
Christchurch Freightlines Ltd	Christchurch	Road haulage contractors	1981	4,885	970
Cinema Center Theatres Ltd	Rotorua (formerly Taumarunui)	Motion picture exhibitors	1980, 1981	4,502	..
Edwards, Graeme Warwick (In relation to Cinema Center Theatres Ltd)	Rotorua (formerly Taumarunui)	Theatre manager	1980, 1981	..	..
Climo, Iris May	Kaniere	Coffee lounge proprietress	1980, 1981	271	150
J. B. Curline Ltd	Christchurch	Contractors	1981	3,863	1,280
Decorative Finishes Ltd	Hamilton	Building contractors	1981	1,959	500
Comerford, Bruce Edward George (In relation to Decorative Finishes Ltd)	Hamilton	Company director	1981	..	..
Dixon, Lance Allan	Dunedin	Plastics manufacturer	1981	2,411	790
Dudson, R. W. and P. M. Ltd	Whakatane	Restaurant operators	1981	2,195	..
Everitt Transport Ltd (in liquidation)	Waihi	Cartage contractors	1981	6,365	..
Everitt, Graeme Albert Douglas (In relation to Everitt Transport Ltd)	Waihi	Company director	1981	..	..
Evesham Holdings Ltd	Christchurch	Butchers	1981	1,382	1,120
Collins, Raymond John (In relation to Evesham Holdings Ltd)	Christchurch	Company director	1981	..	..
Fleming, Robert Bruce	New Plymouth	Butcher	1981	165	70
Flooring Decor Ltd	Hamilton	Floor covering specialists	1981	1,935	400
Holt, John Mervyn (In relation to Flooring Decor Ltd)	Hamilton	Company director	1981	..	..
Forest Lake Distributors Ltd	Hamilton	Food processors	1980	1,328	..
Standford, Anthony Robert (In relation to Forest Lake Distributors Ltd)	Hamilton	Managing director	1980	..	..
Garden City Caterers Ltd	Christchurch	Caterers	1981	1,774	320
Sowten, Edward Leslie (In relation to Garden City Caterers Ltd)	Christchurch	Company director	1981	..	..
Gilshnan, Ronald Ivan	Hamilton	Roadmarking contractor	1981	3,301	250
Graham Construction Ltd	Christchurch	Builders	1980	32,601	6,010
Graham, Morris James (In relation to Graham Construction Ltd)	Christchurch	Company director	1980	..	..
Greenwood, Lena	Oratia	Rest home proprietress	1980	3,518	..
Henrol Metal Spray Ltd	Christchurch	Abrasive blasting and corrosion control specialists	1981	3,915	1,950
Hospitality Management Consultants Ltd	Queenstown	Motel proprietors	1981	4,876	1,200
Humm, Stanley Edward	Reefton	Hotel proprietor	1978, 1979	2,901	1,800
Independent Metals and Machinery Ltd	Hamilton	Foundry workers	1981	923	..
McIvor, David Barry (In relation to Independent Metals and Machinery Ltd)	Hamilton	Company manager	1981	..	..
Johnston, Dennis Alexander	Katikati	Farmer/agricultural contractor	1981, 1982	3,461	850
Kane Industries Ltd	Christchurch	Boat builders	1981	18,729	4,995
Kay, Stanley Mervyn	Otahuhu	Horse trainer	1978	221	..
Kelly, Michael Donald	Huntly	Contract painter	1981	549	100
Kelly, Steven John	Te Awamutu	Car painter	1981	972	200
Kiwi Machinery Ltd	Hamilton	General engineers	1981	13,916	..
Harper, Bill Edward (In relation to Kiwi Machinery Ltd)	Hamilton	Company director/farmer	1981	..	1,060
Knowles, Raymond Ashley	Ngongotaha	Milk vendor	1979, 1980	1,931	..
Lake Autodrome Ltd	Taupo	Service station proprietors	1979, 1980	15,080	3,000
Lanauze, Kay Margaret	Christchurch	Hairdresser	1981	245	115
Maher, Dennis	Mount Roskill (for- merly Matakana)	Labourer (formerly hairdresser)	1977	934	..

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 \$
Maritime Agencies Ltd (in liquidation)	Penrose	Ships agents and charterers	1979	2,304	..
Paget, Kerry Lionel (In relation to Maritime Agencies Ltd)	Manurewa	Managing director	1979	..	..
Marshall, Barbara Clare	Grey Lynn	Rest home proprietress	1977	11,990	..
G. L. Mead Ltd	Christchurch	Plumbers	1980	2,250	..
Mead, Ann Erin (In relation to G. L. Mead Ltd)	Christchurch	Company director	1980	..	..
Mexted, Kenneth Douglas	Remuera (formerly Tauranga)	Chartered accountant	1981	8,728	1,400
New Brighton Contractors Ltd	Christchurch	Earthmoving contractors	1980, 1981	5,000	..
F. E. Osborne Ltd	Christchurch	Printers	1981, 1982	23,303	..
Page, Donald Ross	Christchurch	Road haulage contractor	1979, 1980	2,854	400
Park, James Reginald	Oamaru	Registered surveyor	1982	1,471	300
G. E. Pratt Ltd	Auckland	Furniture manufacturers	1981	13,172	..
Rait Electronics Ltd	Christchurch	Manufacturers of electronic equipment	1981	10,749	1,000
Renner, Eugene Walter	Christchurch	Logging contractor	1980	3,243	250
Rosser, Barry Edgar	Waipukurau	Painter and paperhanger	1981, 1982	1,149	..
Ruakaka Stores Ltd	Ruakaka	General storekeepers	1981, 1982	1,062	220
Pitkethley, Ronald Reginald (In relation to Ruakaka Stores Ltd)	Ruakaka	Company director	1981, 1982	..	..
Sargent Signs Ltd	Otago	Signwriters	1980, 1981	3,495	500
Miller, Craig Anthony Howard (In relation to Sargent Signs Ltd)	Beachlands	Company director	1980, 1981	..	..
Schwamm, Nola Currell	Christchurch	Dressmaker	1981	422	840
Smart, Peter James	Oamaru	Market gardener	1980, 1981	277	130
Streeter, Lionel Stephen	Christchurch	Motor mechanic	1980, 1981	1,321	..
Tozer, Lyall	Remuera	Rest home proprietor	1980	2,643	225
Tumai, Samuel Hemi	Huntly	General contractor	1980	3,394	..
Ward, Tyrone Paul	Albany	Caterer	1980, 1981	3,089	375
Waste Management Ltd	Christchurch	Refuse disposal contractors	1980	1,620	..
Wedgwood Holdings Ltd (in receivership)	Hamilton	Dine and dance proprietors	1981	10,000	..
Willcocks, Alvin John	Te Kopuru	Drainage contractor	1981	3,560	500
Woolston Mini Contractors (Ch-Ch) Ltd	Christchurch	Agricultural contractors	1981	2,004	300
F. A. Young (Winton) Ltd	Winton	Plumbers	1981, 1982	6,433	3,210
G. A. and S. M. Young Hotels Ltd	Timaru	Hotel proprietors	1980	1,072	385

SCHEDULE IV

PERSONS OTHER THAN THOSE IN SCHEDULE III WHO HAVE BEEN CHARGED WITH PENAL TAX 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. 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	1982	185	50
Adams and Piercy Ltd (in liquidation)	Hamilton	Mechanical engineers	1981	3,396	300
Addison-Ward Industries Ltd	East Tamaki	Kitchen manufacturers	1982	5,741	500
Aikin, Milton Douglas	Christchurch (formerly Auckland)	Contractor	1980, 1981	7,334	1,925
Albatross Advertising Ltd	Mount Albert	Advertising agents	1981	2,350	425
Allan, Lester Leslie	Timaru	Food bar proprietor	1981	1,818	345
Allen, Vicki Catherine	Hamilton	Commercial cleaner	1981	199	50
Allphy Book Distributors Ltd	Milford	Book distributors/retailers	1981	5,492	300
Anden Plastic Industries Ltd	Pakuranga	Plastic product manufacturers	1982	19,982	1,000
Anglo Hotels Ltd	New Plymouth	Hotel proprietors	1982	11,379	2,370
Ansley, Bryan Kenneth	Wellington (formerly Opo-tiki)	Cinema operator	1981	2,423	480
Aotearoa International Ltd	Auckland	Export merchants	1982	11,504	2,000
Apex Food Lines Ltd	Christchurch	Food processors	1982	478	100
Armstrong, Alec James	Hamilton	Commercial cleaner	1981	199	50

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 \$
Asbestos Cement Roofing and Contracting Ltd	Auckland	Roofing contractors	1981, 1982	13,261	1,450
Auckland Bullion Traders and Refiners Ltd	Auckland	Bullion merchants	1982	6,577	450
Avery, Ralph Elwin	Blenheim	Solicitor	1982	717	150
Bailey, Ivan John	Napier	Disco operator	1982	510	150
Ball, John Muir	Matata	Farmer	1981, 1982	523	100
Balmoral Knitwear Ltd	Auckland	Garment manufacturers	1981, 1982	7,370	800
Barber, Bernard Albert	Whitford	Builder	1978-1980	5,829	1,440
Barlow, Catherine Anne	Auckland	Dressmaker	1981, 1982	2,367	270
Barron, Edith Beryl	Rotorua	Hairdresser	1981	1,192	175
J. M. Bartlett and Sons Ltd	Petone	Spraypainters	1982	104	60
Batten Industries Ltd	Glen Eden	Manufacturers	1981, 1982	2,064	500
Bay Posts Ltd	Whakatane	Post cutting contractors	1982	4,439	480
Beach Cottages and Holiday Homes (N.Z.) Ltd	Glenfield	Builders	1980, 1981	828	200
Beamish-White, Alan	Rotorua	Manufacturer, distributor, exporter of puzzles and board games	1980, 1981	1,808	150
Beazley, Tai	Rotorua	Bush contractor	1980	1,454	400
Bell, Maureen Isobel	Lower Hutt (formerly Opotiki)	Hairdresser	1981	1,880	200
Bennett, Frederick William	Tapanui	Electrical contractor	1981, 1982	308	75
Bennington, Melvin John	Henderson	General engineer	1981	4,932	550
Betts, C. G. and Y. M. Ltd	Tauranga	Fast food bar proprietors	1982	1,438	140
Billwend Enterprises Ltd	Auckland (formerly Putaruru)	Burger bar proprietors	1981, 1982	532	200
W. Binning Concrete Pumping Services Ltd	Levin	Concrete pumping service operators	1981	1,634	150
B-Line Enterprises Ltd	Napier	Scaffolding, painting and sandblasting contractors	1982	3,897	120
Bluff Trawling Co. Ltd	Christchurch	Fishermen	1980, 1981	4,861	1,620
Boyle, Dennis	Rotorua	Manufacturer, distributor, exporter of puzzles and board games	1980, 1981	1,808	150
Bradey, Philip Joshua	Cambridge (formerly Matangi)	Contractor and general earthmover	1981, 1982	9,190	900
Bradford Arms Ltd (in receivership)	Auckland	Restaurant operators	1981, 1982	4,984	490
Bream Aerosol Packaging Ltd	Waiuku	Packaging manufacturers	1981, 1982	7,692	1,700
Bricktex Veneers Ltd	Devonport	Wallboard manufacturers	1981	383	120
Broadaxe Holdings (N.Z.) Ltd	Taupo	Furniture manufacturers and retailers	1981, 1982	7,205	1,900
Brown and Biggs Ltd	Christchurch	Manufacturers of cane furniture	1982	1,134	110
Brooks and Busby Ltd	Wellington	Steel placing contractors	1982	3,616	350
Broker Holdings Ltd	Mount Eden	Food retailers	1982	1,465	300
Browns Garments Ltd	Carterton	Garment manufacturers	1982	8,943	1,000
Budgen, Roy Malcolm	Whangarei	Contractor	1982	642	130
Burton, Graham	Tauranga	Commercial cleaner	1980	1,984	250
Burton, Neil	Tauranga	Commercial cleaner	1980	1,984	250
Butcher, Athol Thomas	Kaitaia (formerly Whangamata)	Motelier	1981, 1982	2,327	250
Butler, Wayne	Invercargill	Hotel proprietor	1981, 1982	709	75
Butler, Janice Lyn	Invercargill	Hotel proprietress	1981, 1982	709	75
Cafe D'Amour Ltd (in receivership)	Auckland	Restaurant operators	1981, 1982	3,430	310
Caldwell Industries Ltd	Christchurch	Wholesalers and retailers of swimming pool equipment	1982	599	120
Captain Salty's Fish Bowl Restaurants Ltd	Christchurch	Fish retailers	1981	2,534	840
Carran, Kevin Raymond	Te Puke	Builder/orchardist	1981	1,114	120
Carran, Trevor James	Mount Maunganui	Builder	1981	918	300
Chapman, Bruce Thomas	Oratia	Building contractor	1981, 1982	3,713	480
Chhiba Bala and Son Ltd	Pukekohe	Market gardeners	1980, 1981	8,370	2,000
Cinema Holdings (Papakura) Ltd	Manurewa	Cinema theatre operators	1981, 1982	2,270	500
Cirman Plastics Ltd	Glenfield	Manufacturers of plastic products	1981	1,724	300
Clapham, Emily Jean	Masterton	Florist	1981	34	20
Clutterbuck, William David	Christchurch	Car painter	1982	988	245
Coats, Russell Anthony	Invercargill	Manufacturing jeweller	1982	2,101	500
Coleman, Nolan Garry	Cobden	Silvicultural contractor	1981	1,181	120
Commercial Coatings Ltd (in liquidation)	Huntly	Painters and building contractors	1981	425	100
Computer Dynamics Ltd (in liquidation)	Newmarket	Computer marketing and software development technicians	1981, 1982	24,528	3,000
Concrete Specialities (HB) Ltd	Hastings	Concrete contractors	1981, 1982	1,684	400
Cooke, Lillian Louise	Auckland	Hair stylist	1981, 1982	849	175
Cooper, Keith Robert	Invercargill	Builder	1981	1,190	300
Cooper, Robert William	Christchurch	Bricklayer	1982	866	85
Coroglen Holdings Ltd	Christchurch	Marketing and advertising agents	1982	1,003	200
R. F. Coughlan and Associates Ltd	Mairangi Bay	Architectural draughtsmen	1981, 1982	1,694	325
Country Alternative Ltd	Carterton	Health food retailers	1982	1,221	250

SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s) \$	(6) Amount of Penal Tax Imposed \$
Craig Bros. Refrigeration Ltd	Hastings	Welders and engineers	1980	3,432	100
Crowley Earthmovers Ltd	Manukau	Earthmovers	1981	9,961	850
Dalley, Mary Ann	Prebbleton	Stud farmer	1981	1,202	120
Danplas Moulders Ltd	New Lynn	Plastic moulding manufacturers	1981	6,037	500
Dave Allen Marine Ltd	Johnsonville	Marine engineers	1982	1,472	1,150
David Bell Distributors Ltd	Palmerston North	Delivery contractors	1981	567	100
Dodds Diggers Ltd	Lower Hutt	Earthmoving contractors	1982	845	300
Donnell, Stephanie	Whangarei	Sandblaster	1982	670	100
Doppelmayr Lifts (N.Z.) Ltd	Christchurch	Ski tow equipment suppliers	1981	602	60
Dorita Fashions Ltd	Mairangi Bay	Fashion retailers	1981	4,876	480
Douglas, Leonard John	Christchurch	Shoemaker	1981	3,117	770
Dowa Engineering Ltd	Takapuna	Toolmakers and precision engineers	1981	8,630	3,000
Doyle, Lawrence Frederick	Henderson	Car painter	1981, 1982	1,915	200
Duke, Christopher Douglas	Rotorua	Silvicultural contractor	1981	1,087	100
Dunbar, Dennis Alexander	Birkenhead	Garage proprietor	1981	2,427	245
Dunlop Art Ltd	Onehunga	Graphic designers and artists	1981	1,951	495
Dunlop, Steven	Onehunga	Graphic designer and artist	1980, 1981	564	150
Eilering, John	Whangarei	Garage proprietor	1982	1,921	370
Electronic Sound and TV Ltd	Wellington	T.V. hire, sales and service operators	1982	6,107	600
Elroy Construction Ltd	Tauranga	Civil engineering contractors	1981, 1982	9,834	1,000
Emeny, Howard William	Rahotu	Farmer	1982	292	150
Eric Van Tuinen Ltd	Christchurch	Butchers	1981	1,001	250
Evans, Gair Nicholas Balfour	Christchurch	Manufacturers representative	1982	154	100
K. C. and J. M. Everson Ltd	Mangere	Dairy proprietors	1981	662	100
Evesham Holdings Ltd	Christchurch	Butchers	1981, 1982	1,265	1,270
Fairless, Dorothy Myrtle	Palmerston North	Farmer	1982	120	10
Fairless, Leslie Hugh	Palmerston North	Farmer	1982	120	10
Feilding Container Storage and Handling Ltd	Feilding	Container handling and storage agents	1981	1,509	400
Five Star Good Neighbours Ltd	Takapuna	Advertising agents	1979, 1980	2,750	450
Fleming, Robert Bruce	New Plymouth	Butcher	1982	363	160
Fongs and Schums Restaurant Ltd	Tauranga	Restaurant proprietors	1980	9,881	1,000
Forest Lake Distributors Ltd	Hamilton	Food processors	1981	648	500
Forest Machinery Ltd	Hastings	Logging contractors	1981, 1982	17,166	400
Fougere, Paul Alexander	Henderson	General engineer	1981	4,932	550
Freeform Plastics Ltd	Takapuna	Fibreglass manufacturers	1981, 1982	7,063	675
Freeth, Graham John	Auckland	Company director (formerly hairdressing salon proprietor)	1979, 1980	6,039	550
Fuel Injection Services Ltd	Huntly	Fuel injection servicemen	1982	965	200
Gahan, Terry Neil	Rotorua	Insulation serviceman	1981, 1982	5,255	400
Gair, Joseph Robert	Puterino	Agricultural contractor	1982	198	50
Garden City Caterers Ltd	Christchurch	Caterers	1981	3,950	980
Garlands For Flowers Ltd	Herne Bay	Florists	1980-82	2,946	465
General Lee Warehouse Ltd	Christchurch	Clothing manufacturers	1982	1,529	305
Gigger, Linda Carol	Kerikeri	Market gardener	1981	381	75
Gigger, Murray Terrace	Kerikeri	Market gardener	1981	381	75
Gillespie, Grant John	Masterton	Gate manufacturer	1982	210	80
Gillies, Colin Hugh	Tauranga (formerly Hamilton)	Bricklayer	1980, 1982	5,808	460
Glasgow Electrical Co. Ltd	Marton	Electrical contractors and retailers	1981, 1982	2,565	500
Gock, David	Mangere	Market gardener	1981	3,469	500
P. L. and J. E. Godfrey Ltd	Drury	Boarding kennel proprietors	1978-1981	2,818	480
Graeme Marshall Ltd	Christchurch	Furniture manufacturers	1982	18,296	1,830
Graham Construction Ltd	Christchurch	Builders	1981	49,636	12,400
S. Gray and Son Upholsters Ltd	Lower Hutt	Upholsters	1982	7,498	775
Gregory Motor Cycles Ltd	Masterton	Motor cycle retailers	1982	3,472	350
Greyhound Engineering Ltd	Penrose	General engineers	1980, 1981	1,400	200
Greytown Joinery (1974) Ltd	Greytown	Joinery manufacturers	1982	4,463	400
Griffin, Robin Reynolds	Wellington	Chartered accountant	1982	2,961	1,900
Gross, Ian	Dunedin	Car cleaner	1981	891	175
Guthrey, John Norris	Amberley	Farmer	1982	286	95
Gyde, Rex John	Inglewood	Farmer	1982	72	60
Hador Salons Ltd	Napier	Beauty salon operators	1982	1,591	500
Hanmer Horse Trekking Centre Ltd	Christchurch	Horse trekking operators	1981	572	190
Hanna, James Larmour	Dunedin	Cake shop proprietor	1981	390	240
Hargreaves, Christine	Dunedin	Escort agency operator	1982	827	250
Harries, Roy James	Gisborne	Fish shop and dairy proprietor	1981	1,579	700
Harris, Leslie Victor (Jnr)	Hamilton	Cartage contractor	1981	396	100
Hatfield, Rex	Masterton	Panelbeater	1981	50	35
Hatfield, Roselyn	Masterton	Panelbeater	1981	50	35
Healey, Ronald Darcy	Wellington	Car cleaner	1982	716	480
Hellenic Trumpet Enterprises Ltd	Wellington	Bookshop proprietors	1982	200	135
O. D. and C. F. Helsby Ltd	Manurewa	Car painters	1981, 1982	2,099	400
Henrol Metal Spray Ltd	Christchurch	Corrosion control specialists	1981, 1982	4,628	1,520
Henry, Gerald Craig	Onehunga	Graphic designer and artist	1980, 1981	564	150
Highway Rent-A-Car Ltd	Porirua	Rental car hirers	1982	536	400
Hill, Robin Edward	Christchurch	Taxi proprietor	1981	209	100
Hillmorton Food Store Ltd	Christchurch	Dairy proprietors	1981	734	130

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 \$
Hines, June	Christchurch	Bag manufacturer	1981, 1982	99	60
Hines, Winifred	Christchurch	Bag manufacturer	1981, 1982	99	60
A. and M. Hodgson Enterprises Ltd	Waiuku	Grocers	1980, 1981	1,382	500
Hogg, David Andrew	Upper Hutt	Medical practitioner	1981	348	232
Hokai, George	Glen Eden	Cartage contractor	1981, 1982	1,294	140
Hutchinson, Phyllis Lesley	Takapuna	Hairdresser	1981, 1982	4,195	420
Hutt, Hein Henrick	Timaru	Grocer	1982	108	25
Hutt, Julianna	Timaru	Grocer	1982	108	25
Ian Duker Ltd	Palmerston North	Agricultural engineers	1982	4,343	720
International Catamarans (Pacific) Ltd	Whangarei	Boatbuilders	1981	5,020	200
Janusz Construction Ltd	Wellington	Building contractors	1981, 1982	1,149	500
Johnson, Thomas	Beachhaven	Swimming instructor	1978-1981	2,728	300
Johnston, Dennis Alexander	Katikati	Farmer/agricultural contractor	1982	1,550	370
Jonathon, Brian Steven	Tauranga	Takeaway proprietor	1981	96	33
Jonathon, Rahiri	Tauranga	Takeaway proprietress	1981	47	17
W. A. Julian and Co. Ltd	New Plymouth	Construction contractors	1982	3,525	700
Jurgens, Russell Owen	Pakuranga	Builder	1981	623	420
Kapao, Rouro	Havelock North	Seasonal contractor	1980, 1981	3,415	425
Kelly, Michael Donald	Huntly	Contract painter/tearoom proprietor	1981, 1982	783	270
Kelson Steel Ltd	Levin	Steel manufacturers	1981, 1982	3,625	350
Kens Panelbeating Co. Ltd	Invercargill	Panelbeaters	1981, 1982	2,507	500
Kerikeri Stone Store Ltd	Kerikeri	General storekeepers	1981, 1982	165	40
Knapp Auto Electrical Ltd	Lower Hutt	Auto electricians	1982	1,285	250
Kopānui Dairy Ltd	Paraparaumu	Dairy proprietors	1982	457	155
Kwong Chou Restaurant Ltd	Takapuna	Restaurant proprietors	1981, 1982	3,051	500
La Nouvelle Cuisine Ltd	Wellington	Restaurateurs	1982	2,032	465
Lanauze, Kay Margaret	Christchurch	Hairdresser	1981, 1982	895	820
Langdale, Robert William	Picton	Painter	1982	853	300
Larry Ellison Motors Ltd	Foxton	Garage and service station proprietors	1982	1,498	1,150
Lea, Kenneth Jonas	Lower Hutt	Clothing manufacturer	1982	1,456	500
Lemon, William James	Rotorua	Caterer	1981	704	80
Lilley, Malvern Keith	Kaipoi	Drainlayer	1981	1,088	370
Lower Valley Electrical Services Ltd	Wainuiomata	Electrical contractors	1982	1,934	275
Lyll Carpainters and Panelbeaters Ltd	Takapuna	Car painters and panelbeaters	1981	2,686	500
Lyndfield Cleaning Services Ltd	Wellington	Cleaners	1982	558	200
Lytelton Dairy (1978) Ltd	Lytelton	Dairy proprietors	1982	1,477	1,500
Ma, Merrick	Christchurch	Food retailer	1981, 1982	190	92
Ma, Delia	Christchurch	Food retailer	1981, 1982	190	92
McDonald, John Anthony	Ohaeawai	Hotel proprietor	1981	1,406	500
McDonald, Linda Mary	Ohaeawai	Hotel proprietress	1981	1,406	500
MacDonald, Phillipa Christine	Masterton	Hairdresser	1981	309	75
McFarlane, Duncan Barry	Paraparaumu Beach	Refuse collector	1981, 1982	1,396	1,050
McIntosh T. D. and Son Ltd	Invercargill	Fibro plasterers	1981, 1982	17,530	900
P. J. McLeod Manufacturing Ltd	Whangarei	Contractors	1981, 1982	3,134	1,310
McMahon, Patricia Mary	Wellington	Beauty salon operator	1982	1,156	500
J. H. and J. G. McNaughton Ltd	Palmerston North	Dairy and grocery proprietors	1982	468	40
Macron Investments Ltd	Hamilton	Jewellers	1981, 1982	1,885	300
Magon, Irish	Glenfield	Fruit retailer	1980, 1981	1,188	185
Makara Garage Ltd	Makara	Motor vehicle garage proprietors	1982	3,694	500
Marine Stainless Fittings Ltd	Panmure	Manufacturers of marine fittings	1982	16,457	2,450
Matheson and Bell Ltd	Invercargill	Land agents	1981, 1982	2,611	510
Mathieson, Bruce	Milton	Logging contractor	1981, 1982	8,036	300
Matthews, G. T. and M. T. Ltd	Nelson	Milk bar proprietors	1981	1,160	370
Maungaturoto Engineering Co. Ltd	Maungaturoto	Engineers	1977-1981	14,113	2,500
Meek, Olive Maud	Featherston	Florist	1981, 1982	90	50
Meichtry and Sons Ltd	Tauranga	Grocers	1981	882	90
Menshun Services Ltd	Whangarei	Commercial cleaners	1981	4,675	800
Methven Carriers Ltd	Rakaia	Carriers	1982	1,329	265
Miller, Allen Trethewey	Hamilton	Manager/builder	1981	1,875	500
Miller, Edwin James Alexander	Greytown	Farmer	1980, 1981	767	250
Miller, Mary Evelyn	Greytown	Farmer	1980, 1981	767	250
Miller, Maurice Raymond	Blockhouse Bay	Food bar proprietor	1981	3,197	400
Monitor Electronics Ltd	Auckland	Marine electronic retailers	1981	3,977	370
Moody, Iain Allan	Palmerston North	Builder	1982	453	450
Morrow, John Campbell	Ashburton	Farmer	1981, 1982	1,154	565
Morrow, Samuel John	Ashburton	Farmer	1981, 1982	1,154	565
Motor Rewinds Wairarapa 1975 Ltd	Masterton	Electrical servicemen	1982	455	150
Mount Fibreglass Ltd	Mount Maunganui	Fibreglass construction engineers	1981	2,797	285
Mount Furnishings Ltd	Mount Maunganui	Retail furnishers	1981	5,096	750
Murdoch, Jeffrey Walter	Invercargill	Bricklayer	1981, 1982	1,472	150
Neville, Raymond Benjamin	Whangarei	Motor vehicle trimmer	1981, 1982	126	26
Neville, Sandra Joyce	Whangarei	Motor vehicle trimmer	1981, 1982	126	26
New Brighton Contractors Ltd	Christchurch	Earthmoving contractors	1981	456	140
Newton, Barrie Thomas	Christchurch	Freezing worker/taxi proprietor	1981	221	140

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
				\$	\$
Nicholls Garage Ltd	Apiti	Garage proprietors	1981	294	50
Northland Auto Tyre and Marine Services Ltd	Paihia	Garage proprietors	1982	3,636	250
Novac Industries Ltd	Greytown	Engineers	1979-1981	4,386	400
Obelist Holdings Ltd	Wellington	Coffee lounge proprietors	1981, 1982	407	285
Olag Enterprises Ltd	Christchurch	Clothing manufacturers	1981, 1982	21,006	2,080
O'Malley Homes Ltd	Christchurch	Building contractors	1981	4,739	1,580
Onslow Enterprises Ltd	Wellington	Steel contractors	1981	1,964	1,050
F. E. Osborne Ltd	Christchurch	Printers	1982	15,248	500
Overland Express Ltd	Christchurch	Cartage contractors	1981, 1982	701	85
Packing Case Catering Co. Ltd	Wellington	Restaurateurs	1982	648	200
Pacific Real Estate Ltd	Christchurch	Real estate agents	1982	3,298	335
Pacific Tourways Gift Division Ltd	Christchurch	Souvenir shop proprietors	1981	480	50
Page, Jeanette Myrinka	Christchurch	Road haulage contractor	1980, 1981	3,781	380
Paintin, Herbert Graham	Christchurch	Road haulage contractor	1980, 1981	3,781	380
Park, Grant Richard	Wellington	Panelbeater	1982	5,443	500
Paton, Margaret Louise	Takapau	Farmer	1982	244	50
Paton, Peter Patric	Takapau	Farmer	1982	244	50
Pence, Ben Anthony	Rangiora	Hairdresser	1982	3,713	735
Phil Brown Electrical Ltd	Timaru	Electrical contractors	1981	584	105
Phototronic Services Ltd	Palmerston North	Photographic suppliers	1981	1,821	175
Picton Earthworks Ltd	Picton	Earthmoving contractors	1981, 1982	15,122	4,985
Pidduck, Mark Norman	Hamilton	Driver	1981, 1982	12,271	600
Pinefreighters Northland Ltd	Whangarei	Transport operators	1982	3,043	480
Pioneer Painting Co. Ltd	Palmerston North	Painters	1981, 1982	4,170	500
Pipe, James Sydney	New Plymouth	Plumber	1982	808	270
Proffit, David William	Stratford	Farmer	1982	200	100
Proffit, Joyce May	Stratford	Farmer	1982	101	50
G. and S. G. Pullar Ltd	Hamilton	Takeaway bar proprietors	1981, 1982	2,668	350
Pyne, Allan Stanley	Christchurch	Marine propeller serviceman	1982	242	25
Pyne, Patricia Evelyn	Christchurch	Marine propeller servicewoman	1982	242	25
Quality Panel and Paint Otaki Ltd	Otaki	Panelbeaters and painters	1981	1,225	100
J. Quinn Contractors Ltd	Hamilton	Drainlaying contractors	1981	4,964	500
Quirke, Terence Michael	Taita	Builder	1982	573	500
Rait Electronics Ltd	Christchurch	Manufacturers of electronic equipment	1981, 1982	31,439	6,280
Ramji, Chhagan	Porirua	Grocery and dairy shop proprietor	1982	160	165
Ranfurl Construction Co. Ltd	Upper Hutt	Building contractors	1981	18,899	500
Rangihuna, Allies John Albert	Porirua	Painter and paperhanger	1982	583	160
Rastrick, Gerald Robinson	Christchurch	Builder	1981, 1982	2,061	675
Re-Bar Steel Ltd	Whangarei	Steel contractors	1982	4,263	400
Reid Cleaning Services Ltd	Lower Hutt	Cleaning contractors	1981, 1982	1,333	250
Reimer, John	Christchurch	Bag manufacturer	1981, 1982	99	60
Renner, Eugene Walter	Christchurch	Logging contractor	1979	3,496	320
Richardson, William Joseph	Onerahi	Painter and paperhanger	1981, 1982	3,730	560
Ridway Flooring Contractors Ltd	Wellington	Flooring contractors	1981	1,064	250
Ridley Bros. Gardening Contractors Ltd	Miramar	Retail garden suppliers	1981, 1982	517	350
I. P. Roberts Ltd	Lower Hutt	Dairy proprietors	1981	336	150
Robertson, Eula Jean	Timaru	Delicatessen proprietress	1982	118	30
Robertson, George Alexander	Timaru	Delicatessen proprietor	1982	118	30
Rosser, Barry Edgar	Waipukurau	Painter and paperhanger	1981	958	100
Rotoscreen Ltd	Petone	Offset and silk screen printers	1981	10,147	500
E. H. Rowney and Co. Ltd	Wellington	Custom agents	1982	1,311	600
Schwamm, Nola Currell	Christchurch	Dressmaker	1981, 1982	851	2,530
Seaglass Vessels Ltd	Whangarei	Boatbuilders	1982	3,909	500
D. M. Sharp and Son Ltd	Grey Lynn	Wire goods manufacturers	1981	4,655	300
W. H. Shannon Ltd	Hokitika	Plumbers	1981	4,919	750
Sims and O'Connor Ltd	Ellerslie	Landlords	1981	741	220
Slater, David George	Dunedin	Solicitor	1981	540	100
Smart, Peter James	Oamaru	Market gardener	1980, 1981	722	340
Smathers, Colin Alexander	Hamilton	Builder	1981	1,875	500
Smith, Leon Victor	Rakaia	Restaurateur	1982	444	80
Smith, Roberta Joy	Rakaia	Restaurateur	1982	444	80
South Auckland Automotive Services Ltd	Mangere	Panelbeaters and spraypainters	1981	3,896	380
South Canterbury Road Services Ltd	Temuka	Road service operators	1981	1,684	335
Steve Cox Motors Ltd	Wellington	Garage proprietors	1982	1,440	500
Stevenson, James Barrie	Rotorua	Roofing contractor	1981, 1982	504	100
Storey, Allan John	Whakatane	Bush contractor	1981	4,889	900
Sunshine Nurseries Ltd	Kerikeri	Citrus nurserymen	1981, 1982	2,117	200
F. S. and M. M. Tadmán Ltd	Paihia	Taxi proprietors	1982	293	50
Taipo Crafts Ltd	Greymouth	Book and craft shop proprietors	1982	162	50
Tester, Lawrence Alfred	Napier	Cabinetmaker	1982	152	100
Tews Motor (R. Davies) Ltd	New Lynn	Garage	1982	840	165
The Lock Shop Ltd	Petone	Key cutters and locksmiths	1981	1,687	400
The Package Express Co. (Wgtn) Ltd	Wellington	Couriers	1982	2,118	200
Thomas, Ronald David	Palmerston North	Takeaway shop proprietor	1981, 1982	2,001	180

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 \$
Thorburn, Stanley Arthur	Howick	Solicitor	1980	3,015	300
Topsoil Distributors Ltd	Wellington	Topsoil distributors	1982	2,179	500
Transmatic Enterprises Ltd	Tauranga	Aluminium manufacturers	1982	817	220
Trinity Associates Ltd	Te Awamutu (for- merly Hamilton)	Clothing and confectionery retailers	1980, 1981	3,715	500
Tubbs Farms Ltd	Kerikeri	Farmers	1980, 1981	1,818	300
Tucker, Ivan Robert	Takanini	Horse Trainer	1981	2,499	105
Twinarc Engineering Ltd	Bunnythorpe	Engineers	1981	1,966	200
Unishade Decor Ltd	Tauranga	Lampshade manufacturers	1981, 1982	2,611	250
Valley Sawmilling Company Ltd	Te Atatu South	Sawmillers and manufacturers of woodware	1981	3,744	300
Van der Gaag, Abram	Tauranga	Market gardener	1981	169	20
Van der Gaag, Johanna Albertina	Tauranga	Market gardener	1981	169	20
Van der Veen, Tjerk Jack	Te Awamutu	Steak house proprietor	1981	2,290	150
Vegetation and Weed Control Services (Canty) Ltd	Christchurch	Agricultural contractors	1982	666	100
Vermillion Enterprises Ltd	Auckland	Hairdressers	1982	4,296	420
G. S. and Y. E. Viggars Ltd	Titirangi	Cabinetmakers	1981, 1982	937	180
Viggars, Glen Stewart	Titirangi	Cabinetmaker	1981	1,532	180
Village Inn Restaurant Ltd	Epsom	Restaurant proprietors	1982	3,853	600
Waikaraka Park Panel and Paint Ltd	Onehunga	Panelbeaters and car painters	1981	11,306	475
Waima Farming Co. Ltd	Napier	Farmers	1981	1,115	150
Waimiha Transport (1976) Ltd	Te Kuiti	Carriers	1981	5,512	250
Walkers Car Painting Ltd	Mount Roskill	Car painters	1982	1,077	100
Walter Peak Resort Ltd	Christchurch	Tour operators	1981, 1982	4,308	1,425
Webster, Pamela Joan	Invercargill	Hairdresser	1981, 1982	1,582	500
Weller, Wendy Mary	Papakura	Coffee lounge proprietress	1981	572	125
Wellington Working Mens Club and Literary Institute	Wellington	Working men's club	1981, 1982	19,783	500
Wenborn, Leo Joseph	Christchurch	Coffee shop proprietor	1982	1,242	310
West Coast United Mines Ltd	Takapuna	Miners	1982	9,360	2,810
Whigg Design Ltd	Epsom	Jewellery manufacturers	1981	2,015	630
Whitehouse, Shirley Joan	Morningside	Dress shop proprietress	1982	691	180
Whyte, David John	Dunedin	Plasterer	1981	692	100
Williams, George Raymond	Mosgiel	Typesetter	1982	1,892	150
Wilson, Owen Clarke	Timaru	Nurseryman	1982	412	80
Window and Door Centre Ltd	Takapuna	Joiners	1981, 1982	5,012	330
Wonder Distributors (South Island) Ltd	Timaru	Manufacturers and distributors of stock foods	1981	3,539	860
Wood Real Estate (Pukekohe) Ltd	Pukekohe	Real estate agents	1981, 1982	2,058	330
Wooden Workshop Ltd	Auckland	Woodturners and furniture manufacturers	1982	945	235
Woodfield, Robert James	Carterton	Publisher	1982	4,074	550
Woolston Mini Contractors (Ch-Ch) Ltd	Christchurch	Agricultural contractors	1981, 1982	2,728	670
Wrigley and White (1980) Ltd	Hastings	Electrical appliance salesmen and servicemen	1982	3,562	300
D. L. Young's Pharmacy (Rotorua) Ltd	Rotorua	Chemists	1981	1,352	350
Zinc Oxide Ltd	Auckland	Manufacturers of zinc oxide	1981	2,421	480