



# SUPPLEMENT

## TO THE

# NEW ZEALAND GAZETTE

OF

THURSDAY, 17 MARCH 1983

*Published by Authority*


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 WELLINGTON: WEDNESDAY, 23 MARCH 1983
 

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*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 are hereby published, 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 six month period ended 30 September 1982.

Dated at Wellington this 25th day of January 1983.

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 (e) 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
J. Berg Ltd.	Christchurch	Cable laying and trenching contractors	A	1975-1978	\$ 11,031	\$ 7,200
Bird, Joseph Ronald	Wainuiomata	Plasterer	A	1976-1979	19,450	..
Buonocore, Elizabetha	Nelson	Tomato grower	A	1975-1980	2,183	800
Buonocore, Raffaele	Nelson	Tomato grower	A	1975-1980	2,273	800
Campbell, John	Pareora (formerly Mosgiel)	Groundsman	A	1978-1980	2,251	1,300
Candy, Graham John	Stratford	Farmer/eel fisherman	A	1971-1979	7,865	5,090
Carrick, Barry Raymond George	Wellington	Company director	A	1970-1972, 1977, 1978	16,730	3,750

## 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
Colway Stores (1972) Ltd.	Wellington	Dairy and grocery proprietors	A	1972-1978	\$ 27,982	\$ 13,750
Carrick, Barry Raymond George (In relation to Colway Stores (1972) Ltd.)	Wellington	Company director	B	1972-1978	..	..
Ellis, Anthony James	Rangiora	Civil servant	A	1980	246	125
Ellis, Letitia Nancy	Rangiora	Clerk/caterer	A	1980	71	..
Ferguson, James Alexander	Manapouri	Handyman/cleaner	A	1978-1981	911	450
Findlay, John Kenneth	Lower Hutt	Painter and paperhanger	A	1976-1980	4,801	1,550
Frost, Lynne Bernice	Christchurch	Housewife	A	1977-1980	569	320
W. E. Garnett Ltd.	Whangarei	Poultry farmers	A	1974-1976	8,139	1,250
Hayes, John Bartley	Tauranga	Retired	A	1980, 1981	2,535	..
Hill, Dennis	Geraldine (formerly Dunedin)	Blocklayer	A	1976-1978	3,040	2,050
Hopkins Native Timber, Cabinetmaking, and Joinery Ltd.	Putaruru	Cabinetmakers and joiners	A	1978-1980	3,321	..
Hopkins, Ronald Keven	Putaruru	Cabinetmaker and joiner	A	1977	1,210	..
Jack Neal Ltd.	Blenheim	Farm machinery salesmen	A	1976, 1977	3,817	1,015
Kingston, Frederick Robert	Nelson	Builder	A	1975, 1976, 1978	2,963	1,560
Krynen, Bertus Leo Marius	Invercargill	Accountant	A	1973-1981	7,760	2,500
Leigh, Bruce Graham	Christchurch	Carpet layer	A	1980	141	50
Newick, Judith Doreen	Rangiora	Waitress	A	1980	32	..
Newick, Roger Nelson	Rangiora	Printer	A	1980	61	30
Paulin, Ronald William	Invercargill	Fisherman	A	1974-1979	14,478	7,670
Porter, Ian Liddy	Rangiora	Loader	A	1979, 1980	689	350
Porter, Judith Ann	Rangiora	Waitress	A	1979, 1980	366	..
Punt, Willem (Jnr)	Nelson	Painter and paperhanger	A	1975-1978	4,686	4,050
Roderique, Peter Frederick	Riverton	Fisherman	A	1974-1978	18,718	9,360
Sincock, Ngareta Annette	Christchurch	Waitress	A	1979, 1980	24	..
Sincock, Peter Charles	Christchurch	Sales representative	A	1979, 1980	40	60
Sivakumar, Nagaratnam	Otautau	Medical practitioner	A	1979, 1980	13,145	4,100
Smith, John Alfred Peter	Invercargill	Farmer/freezing worker	A	1976, 1977, 1979	3,557	1,850
Stephens, Ian Robert	Rangiora	Pastry cook	A	1979, 1980	129	65
Stephens, Shirley Ann	Rangiora	Waitress	A	1979, 1980	46	..
Stevenson, Heather Raywyn	Rangiora	Shop assistant	A	1979, 1980	546	..
Stevenson, John David Gordon	Rangiora	Construction foreman	A	1979, 1980	1,228	300
Stokes, John Kay	Rangiora	Farmer	A	1979	119	60
Stokes, Frances Rhona	Rangiora	Clerk	A	1979	85	..
Taylor, Andrew Charles	Palmerston North	Farmer	A	1976-1979	3,848	1,900
Thomson, Robert Alexander James	Rangiora	Printer	A	1979, 1980	303	155
Thomson, Lynne Irene	Rangiora	Cleaner/waitress	A	1979, 1980	120	..
Urwin, Ralph William	Nelson	Electrician	A	1976-1978	5,038	2,940
Van den Berg, Jan	Christchurch	Trenching contractor	A	1977, 1978	295	50
Weatherall, Marlene Fay	Te Anau	Motelier	A	1977-1980	2,625	700
Whaitiri, Daniel Henry	Chatham Islands	Engineer	A	1976-1978	2,106	525
Wilson, Jillian Francis	Rangiora	Baker's assistant	A	1979, 1980	377	..
Wilson, Robert Marshall	Rangiora	Fitter and turner	A	1979, 1980	471	250

\*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
Abeysekera, Udumullage Frederick	Glen Innes	Medical practitioner	A	1975-1980	\$ 6,190	\$ 2,900
Abbott, Paul John	Glen Eden	Bricklayer	A	1980	2,137	1,000
Aitken, George William	Nelson	Garage attendant	A	1979, 1980	1,004	220
Allen, Albert Lindsay	Gisborne	Company director	A	1981	755	500
Annals, Roderick Grant	Remuera	Flight services co-ordinator	A	1981	224	100
Arthur, Raymond John	New Plymouth	Motel proprietor/radiator repairer	A	1977-1979	38,923	1,050
Baker, Stanley John	Rotorua	Tyre fitter	A	1981	277	70
Bates, Colin Albert	Pakuranga	Butcher	A	1981	163	50
Batger, Grey Warwick	Tauranga	Tyre consultant	A	1981	123	80

## 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
					\$	\$
Bedford, Allan Lance	Hamilton	Salesman	A	1981	257	200
Bell, Michelle Patrice	Point Chevalier	Typist	A	1981	117	50
Berquist, Alan William	Waipukurau	Carpenter	A	1980	310	100
Bidois, Stanley Joseph	Hamilton	Civil servant	A	1981	249	150
B. R. and Y. J. Blackbourn Ltd.	Napier	Grocers	A	1975-1980	4,668	2,300
Blackwell, Allan George	Gisborne	Labourer	A	1981	109	70
Boles, David James	Papakura (formerly Manurewa)	Machine operator	A	1981	267	80
Booker, Murray John	Renwick	Retired	A	1981	1,838	300
Botica, Milan Simon	Meadowbank	Driver	A	1981	671	150
Boundy, Gordon Roberts	Christchurch	Retired	A	1977-1981	2,979	1,200
Boundy, Jean May	Christchurch	Retired	A	1981	260	100
Boyack, Gordon Mowbray	Whakatane	Bartender	A	1981	69	50
Brown, Christopher Charles	Balmoral	Baker	A	1981	153	50
Bryant, Anita Lorraine	Henderson	Packer	A	1981	240	50
Bryant, Jacoba Hendrika	Muriwai	Process worker	A	1981	188	50
Burian, Victor Karl	Wellington	Radiator repairer	A	1981	342	100
Byles, Arthur Frederick	Massey	Metal polisher	A	1981	240	75
Cameron, Peter Stuart	Matakana (formerly Te Atatu South)	Printers assistant	A	1981	121	75
Candy, Graham John	Stratford	Farmer/eel fisherman	A	1980	1,468	70
Cawson, Charlotte Nance	Whangapararoa	Company director	A	1974, 1975, 1977	978	400
Channings, David Rex	Waikuku	Painter and paperhanger	A	1980, 1981	350	175
Chapman, Geoffrey Charles William	Massey	Sales representative	A	1981	140	50
Chapman, Jose Clover	Howick	Warehouse assistant	A	1981	319	100
Cheeseman, Christopher Derek	Nelson	Loader operator	A	1981	123	30
Clarke, Brian Noel	Picton	Slaughterman	A	1981	330	100
Collumbell, James Derek	Te Puke	Apprentice panelbeater	A	1981	99	70
Colonial Heritage Ltd.	Cambridge	Antique dealers	A	1976-1979	3,820	890
Conagan, James Vernon	Nelson	Manager	A	1981	86	40
Cooper, Ronald Peter	Cambridge	Wool buyer	A	1981	301	200
Cooper, Susan Carol	Mount Roskill	Clerk	A	1981	135	50
Cork, Kevin Murvan	Browns Bay (formerly Birkdale)	Cleaner	A	1981	397	100
J. G. and P. A. Courtney Ltd.	Titirangi	Plumbing contractors	A	1977-1981	11,539	3,600
Cowan, Wayne Peter	Nelson	Labourer	A	1981	129	70
Cramp, Ross Leo	Hamilton	Shop assistant	A	1981	169	100
Cruickshanks, Liliast Hastings	Feilding	Milk vendor	A	1971, 1978-1980	1,216	300
Cruickshanks, Ronald	Feilding	Milk vendor	A	1971-1974, 1977-1980	4,029	1,150
Cumming, Edward John (deceased)	Remuera	Secretary/manager	B	1976-1978	10,418	2,000
Cummings, George	Wellington	Steel fixer	A	1981	329	160
Davies, Desmond John	Christchurch	Retired	A	1978-1981	2,369	800
Davies, Marjorie Rona	Christchurch	Retired	A	1981	207	50
Delamere, Taia	Taumarunui	Driver	A	1981	153	100
Dender, Conrad Leslie	Rotorua	Manager	A	1981	110	50
Dick, Reginald Bernard	Three Kings	Second-hand dealer	B	1971-1980	26,890	10,000
Doak, Robert James	Epsom (formerly Blockhouse Bay)	Process worker	A	1981	181	150
Donaghey, Andrina Grogan	Howick	Machinist	A	1982	18	54
Drummond, Graeme William Angus	Dannevirke	Milk vendor	A	1971-1973, 1977	6,118	450
Duggan, Troy Grant	One Tree Hill	Merchant seaman	A	1979	79	100
Dunn, Kathryn Leslie	Mount Eden	Typist	A	1981	101	50
Ebsworth, Diana Rosemary	New Lynn	Painter/clerk	A	1981	684	250
Edmonds, Ray James	Hatfield Bay (formerly Orewa)	Driver	A	1981	104	75
Enoka, John Teone	Lower Hutt	Social worker	A	1981	269	130
Erni, Anthony Francis	Taumarunui	Freezing worker	A	1981	186	100
Ewart, Marie Therese	Papatoetoe	Clerk/shop assistant	A	1981	139	100
Faataui, Galala	Mangere	Labourer	A	1981	246	200
Fane, Sani	Ponsonby	Storeman/taxi driver	A	1981	164	100
Fau, Elyria	Petone	Clerk	A	1981	156	30
Fonokalafi, Tupou	Mount Wellington (formerly Herne Bay)	Machine operator	A	1981	141	100
Footo, John Ashley	Parnell	Bar manager	A	1981	212	100
Ford, Eric Michael	Onehunga	Freezing worker	A	1981	225	150
Fox, Ian Francis	Glen Eden	Amusement parlour operator	A	1977, 1980	1,604	300
Freeman, Gloria Yvonne	Pakuranga	Milk vendor	B	1980, 1981	3,835	1,200
Freeman, Herbert Harcourt	Pakuranga	Milk vendor	B	1974-1981	39,594	13,000
Fuller, Ralph Holmes	Te Puke	Waterside worker	A	1981	113	75
Furniss, David John	Gisborne	Kitchen hand	A	1981	177	120
Gabriel, Sekone Paluaga Lesa	Tokoroa	Quarryman	A	1981	443	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
					\$	\$
Gilberd, Peter Phillip	Australia (formerly Whangaparaoa)	Joiner	A	1981	168	100
Godinovich, Anna Violet (deceased)	Ellerslie	Company secretary/landlady	A	1977-1980	1,309	350
Godinovich, Peter Paul	Ellerslie	Rockblaster/landlord	A	1977-1980	1,012	320
Grace, Vance Phillip	Mangere	Driver/labourer	A	1981	180	100
Gray, Lee Adrian	Titahi Bay	Sales representative	A	1981	242	50
Green, Timothy	Wellington	Laboratory assistant	A	1979, 1980	173	175
Gregory, Arthur Alexander	Rotorua	Carpenter	A	1981	399	100
Grey, Donald Clayton	Manurewa	Carpenter	A	1975-1979, 1981	7,703	3,850
Grey, Rameka	Glenfield	Factory worker	A	1981	266	200
Haerewa, Steven Dick	Gisborne	Freezing worker	A	1981	291	200
Hall, Edward William	Titirangi	Linesman/taxi driver	A	1979, 1980	1,237	600
Hambrook, Peter Bruce	Nelson	Labourer	A	1979, 1980	876	150
Hannam, Jean	Masterton	Caterer	A	1974-1981	1,481	500
Harford, Reginald Michael	Mount Eden	Engineering contractor	B	1970-1979	44,849	4,300
Harmon, Beverley Anne	Kaikoura	Clerk	A	1981	302	100
Harris, Bryan Edgcombe	Eltham	Electrician	A	1977-1980	1,560	1,010
Harris, Newton Redvers	Eltham	Electrician	A	1977-1980	2,146	1,400
Harris, Te Aroha (Jnr)	Waiuku	Food processor	A	1981	271	50
Harrison, John	Kaitia	Labourer	A	1981	103	50
Hastie, Richard James	Ahuriri	Forklift driver	A	1981	325	200
Hebden, Graeme Murray	Nelson	Welder	A	1981	93	30
Henry, Bella Roberta	Mount Eden	Bus operator/machinist	A	1981	225	150
Hezelgrave, Barbara Perry	Manurewa	Shop assistant/knitting outworker	A	1978-1981	2,790	1,050
Hinton, Geoffrey Dean	Auckland	Proof reader	A	1981	133	100
Hobson, Dennis James	Whangarei (formerly Mangere East)	Process worker	A	1981	875	50
A. J. Hodson Milk Ltd.	Feilding	Milk vendors/apiarists	A	1978-1980	2,292	700
Hogg, Ernest James (deceased)	Riverton	Fisherman	A	1971, 1972, 1974-1977, 1979	10,389	4,000
Holloway, David Edward	Tauranga	Timber worker	A	1981	66	40
Hori, Guy	Papakura	Refuse collector	A	1981	630	200
Horne, Peter Donald	Hamilton	Fencing contractor	A	1977-1980	4,852	1,000
R. and E. Howard Ltd.	Hamilton	Television servicemen	A	1977-1980	6,237	3,000
Howard, Samuel Richard	Northcote	Driver/labourer	A	1981	663	450
R. R. Howe Investments Ltd.	Wellington	Dairy proprietors	A	1980	722	100
Hubbard, Kenneth Edward	Australia (formerly Cockle Bay)	Carpenter	A	1976-1981	14,301	10,000
Hughson, David John	Lower Hutt	Milk vendor	B	1975-1981	24,956	6,500
Hunt, Debby	Grey Lynn	Nurse aid	A	1981	444	300
Hyland, John	Gisborne	Retired	A	1977-1981	1,930	480
Jackson, Charles Russell	Feilding	Accountant	A	1978-1981	550	225
Jackson, Steven James	Titahi Bay	Security officer	A	1981	381	50
Jaeger-Oehlert, Elin	Mount Roskill	Clerk	A	1981	198	35
Jaram, Frank Lenard	Whakatane	Groundsman	A	1981	114	70
Joll, Neville Harold	Waipukurau	Transport agent	A	1975, 1976	359	180
Jones, Christine Rita	Nelson	Nurse	A	1981	273	50
Justice, William	Levin	Commercial cleaner	A	1981	329	100
Kaea, Keith TePou	Tokoroa	Tractor driver	A	1981	116	60
Kairua, Ngari Hurata	Otara	Labourer	A	1981	206	35
Kanagalingam, Caren Selvadurai	Papatoetoe	Medical practitioner	A	1975, 1977-1980	14,088	4,700
Kapa, Ben	Otahuhu	Meat processor	A	1981	221	50
Karauria, Harry Walter Frederick	Tokomaru Bay	Labourer	A	1981	297	200
Kauhega, Lafaikitolu	Grey Lynn	Labourer	A	1981	191	100
Kells, Cecil John	Ngaruawahia	Slaughterman	A	1981	168	100
Kelly, Aileen	Massey	Driver	A	1981	93	35
Kelly, Patricia Ann	Birkdale	Nurse	A	1981	227	50
Kerr, Ruby Florence	Maraetai Beach	Retired	A	1979-1981	7,747	500
Kerswill, David Anthony	Remuera	Sheetmetal worker	A	1981	408	50
Kingi, Tuteari	Panmure	Storeman	A	1981	219	35
Konifelenisi, Taniela Uhi	Glen Eden	Factory hand	A	1979, 1980	2,063	500
Konifelenisi, Tuatangi	Glen Eden	Factory hand	A	1979, 1980	670	150
Kose, Charles Soni	Avondale	Machine operator	A	1981	485	100
Lack, Ronald Walter	Gisborne	Civil servant	A	1978, 1979, 1981	1,478	930
Ladbrooke, Geoffrey Roland	Whangarei	Clerk	A	1978-1981	1,241	210
Ladbrooke, Sybil	Whangarei	Housewife	A	1978-1981	621	130
Lakau, Tommy	Otara	Labourer	A	1981	76	50
Lake, Margaret	Mount Maunganui	Retired fisherwoman	A	1977-1980	443	275
Lake, Norman Leonard	Mount Maunganui	Retired fisherman	A	1977-1980	443	275
Lala, Hira	Hamilton	Fruiterer	A	1977-1980	4,618	1,400
Lala, Nirimala	Hamilton	Fruiterer	A	1977-1980	3,942	1,250
Lange, Phillip Arthur	Mangonui	Fisherman	A	1978	2,721	1,800
Lauder, Paul Raymond	Hillsborough	Security guard	A	1980	209	70
Laurie, David Hartley	Timaru	Fisherman/logging sub-contractor	A	1977-1980	3,002	615
Laws, Francis William	Whakatane	Motor mechanic	A	1981	321	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
Lee, Elizabeth May	Putaruru	Radio and television retailer	A	1980, 1981	\$ 751	\$ 400
Lee, Ian Stuart	Putaruru	Radio and television retailer	A	1980, 1981	978	500
Legat, Nicola Mary	Freemans Bay	Production manageress	A	1981	61	50
Leigh, Cyril Robin	Tokoroa	Millhand	A	1980	235	100
Lellman, Mary Malvina	Pakuranga	Retired	A	1980, 1981	335	110
Leong, Jack	Wellington	Aircraft tradesman	A	1978–1981	3,285	1,090
Le Page, Olive May	Mount Wellington	Machinist	A	1980	224	40
Lester, James	Otahuhu	Electrical fitter	A	1977–1981	939	250
Lett, Paul Alan	Pahiataua	Farmer	A	1977, 1979, 1980	3,136	1,875
Lim, Michael Steven	Pakuranga	Apprentice technician	A	1980	133	25
Lobb, Barry Graham	Cambridge	Machine operator	A	1980	298	100
Logo, Talosaga	Grey Lynn	Process worker	A	1980	478	100
Lovich, Trevor Terrance	Waiheke Island	Garage proprietor	A	1976–1980	8,347	1,250
Low, David	Avondale	Labourer	A	1981	181	35
Lowry, Samuel	Lower Hutt	Signal erector	A	1978–1980	1,104	675
Lunjevich, Laurie	Mangere	Butcher	A	1981	106	50
Lynch, Cyril Thomas	Wellington	Electrician	A	1978–1981	3,127	1,550
E. P. McNulty and Co. Ltd.	Palmerston North	Dairy and grocery proprietors	A	1971–1978, 1980	5,998	1,150
McCall, Joan Nesta	Milford	Clerk	A	1981	267	100
McCarthy, Janne Glenys	Pakuranga	Clerk	A	1981	212	75
MacCarthy-Morrogh, Bernard Alfred	Whangarei	Labourer	A	1981	179	40
McDowell, Grant Frederick	Wellington	Butcher	B	1979–1981	9,290	2,500
Mace, Brian Gordon	Raglan	Butcher	A	1977–1981	10,573	1,950
McGregor, Clarence Stephen	Manurewa	Salesman	B	1973–1977	6,113	1,000
McKenzie, John William	Nelson	Carpenter	A	1981	76	30
P. J. McKenzie Ltd.	Paraparaumu	Builders	A	1977–1979	1,243	360
McPherson, Maxwell Bruce	Papatoetoe	Civil servant	A	1981	515	150
Marwick, Bevan Thomas	Glen Innes	Chemist	A	1970–1972, 1974–1979	6,178	3,350
Marwick Chemists Ltd.	Mount Eden	Chemists	A	1972–1979	23,534	13,000
Massey, Lewis Urban	Auckland	Retired	A	1972–1980	13,909	6,835
Massey, Olive Valerie Bly	Auckland	Housewife	B	1977–1980	1,287	620
Maulder, Brian Ronald	Waipukurau	Mechanic	A	1977–1979	1,304	830
Mayfield, Allan Johnson	Gisborne	Retired	A	1978–1981	2,244	1,500
Maynard, Reginald Winiata	Gisborne	Freezing worker	A	1981	141	90
Mead, David Wellsford	St Heliers	Teacher	A	1977–1980	3,828	2,500
Meijer, Cornelia	Christchurch	Retired	A	1976–1980	4,895	500
Meijer, Frans Albertus	Christchurch	Retired	A	1976–1980	8,398	1,000
Melson, Gordon Vivian	Hamilton	Scrap metal dealer	A	1976, 1978, 1979	3,581	1,300
Meuli, Maurice Emil	Hawera	Contractor	A	1975–1978	2,766	1,800
Mike and Lynn Grace Ltd. (formerly Grace Builders and Joiners Ltd.)	Bucklands Beach	Builders and joiners	A	1978–1980	3,080	1,350
Morris, Robert Stuart	Taupo	Bushman	A	1981	105	25
Morrison, Norman William	Geraldine	Salesman/clerk	B	1976–1981	8,400	1,200
Morrow, John James	Te Atatu North	Storeman	A	1981	615	100
Moses, Yakub	Grey Lynn	Freezing worker	A	1979–1981	810	450
Mulder, Marguerite Jeanne Therese Marie	Henderson	Draughtsperson	A	1981	211	100
Murdoch, Sydney Raymond Peter	Kaitaia	Driver	A	1981	153	40
Nanumea, Nala	Ponsonby	Machinist	A	1981	110	80
Naylor, Robin Roy	Mangere East	Draughtsman	A	1981	53	40
Neilsen, Cherrill Jane	Okato	Caterer	A	1974–1978, 1980	8,176	3,200
Neilsen, Colin Frederick	Okato	Caterer	A	1974–1978, 1980	8,491	3,500
Newson, Kim Heather	Manurewa	Receptionist	A	1981	142	50
Ngawhau, Anne (also known as Aniwaita Pu)	Mangere	Meat packer	A	1981	157	100
Nicholas, Keith Robert	Blenheim	Carpenter	A	1980	1,899	500
Nicholson Family Trust	Carterton	Farmers	A	1980	2,092	600
Nicholson, Matthew Charles	Carterton	Farmer	A	1980	3,586	1,000
Nicholson, Patricia Mary	Carterton	Farmer	A	1980	3,445	1,000
Nicol, Peter James	Martinborough	Farmer	A	1980	4,515	1,000
Nikara, Mark Waru	Manurewa	Storeman	A	1981	101	75
Noble, Daniel	Henderson	Mill hand	A	1981	264	450
Norman, Keith John Alexander	Glen Eden	Courier	A	1981	280	200
Nui, Marla	Weymouth	Assembler	A	1981	178	120
Oaariki, Michael	Mangere	Fitters mate	A	1981	173	120
O'Brien, Wayne John	Browns Bay	Labourer	A	1979–1981	491	100
O'Dell, Graham John	Gisborne	Carpenter	A	1981	112	70
O'Donnell, William	Titahi Bay	Retired	A	1978–1980	3,856	880
O'Keefe, John Francis	Whangarei	Landlord	A	1967–1970, 1972, 1973, 1975, 1976	14,128	4,250
Onewa Estate Ltd	Dargaville	Sheep and cattle farmers	A	1980	14,949	2,000
O'Rourke, Raymond Kelvin	Mount Wellington	Stockman	A	1981	107	75
Orr, Jennifer Ann	Mount Albert	Receptionist	A	1981	234	100

## 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
					\$	\$
O'Toole, Terence George	Wellington	Hotel manager (formerly carpet and lino layer)	B	1978, 1979	8,289	2,000
Owen, June	Otara	Machinist	A	1981	314	100
Page, Jennifer Dianne	Epsom	Clerk	A	1981	95	65
Painter, Larry Noel	Haumoana	Sales manager	A	1975, 1976	463	200
Palmano, Benjamin Paul	Henderson	Clerk	A	1980, 1981	550	380
Palmer, Matthew Bruce	Herne Bay	Carpenter	A	1981	130	90
Panchia, Prince	Grey Lynn (formerly Point Chevalier)	Fitter	A	1974, 1975, 1977-1980	10,757	1,500
Panui, Michael Joseph	Riverhead	Mill hand	A	1981	316	450
Paraha, Kiwi	Mount Wellington	Factory hand	A	1981	256	200
Parmenter-Stick, Svetlana Michele	Whangarei	Clerk	A	1981	82	30
Parr, Michael Ian	Te Puke	Carpenter	A	1981	78	50
Pat Menzies Ltd.	Auckland	Shoe retailers	A	1978-1981	14,103	6,000
Patel, Jeram Fakir	Grey Lynn	Cleaner	A	1981	535	400
Paterson, Dugald Ian	Herne Bay (formerly Grey Lynn)	Clerk	A	1981	66	45
Paterson, Harley John	Glenfield	Salesman	A	1981	637	450
Pattinson, Nigel Wolsey	Waipu	Hunter/apiarist	A	1981	153	50
Paul, Bryce John	Howick	Technician	A	1981	128	80
Pearson, Tuhi Eparaima	Kawerau	Timber hand	A	1981	60	40
Peirs, John	Pakuranga	Bartender	A	1981	79	50
Perkins, Roddy Rodolph (Jnr)	Kaikohe	Freezing worker	A	1981	237	50
Peters, Jill Elaine	Titirangi	Clerk	A	1981	236	180
Peterson, Bradley Wayne	Australia (formerly Avondale)	Copywriter	A	1981	350	250
Peterson, George Defarelle	Te Puke	Refuse contractor/agar commission agent	A	1977, 1978	243	160
Peterson, John Grant	Christchurch (formerly Nelson)	Seaman	A	1981	165	60
Peterson, Louis Defarelle	Te Puke	Refuse contractor/agar commission agent	A	1977, 1978	243	160
Petschick, Shirley Mary	Christchurch	Secretary	A	1977-1981	743	165
Philip, Ashley Richard	Manurewa	Panelbeater	A	1981	239	160
Pirrit, Stephen James	Remuera	Company representative	A	1981	567	350
Pita, Soo	Sandringham	Typist	A	1981	237	180
Plummer, Peter John	New Lynn (formerly Te Atatu South)	Chauffeur	A	1981	159	110
Pomeroy, Stephen Robert	Pakuranga	Storeman	A	1981	51	50
Pope, Gailene Dorothy	Meadowbank	Sales consultant	A	1981	316	100
Poulson, Cornel Wade	Mount Eden	Funeral director (formerly timber worker)	A	1981	73	50
Pratley, Suzanne	Wellington	Clerk	A	1978-1981	922	400
Price, Jennifer	Parnell	Receptionist	A	1981	421	280
Pringle, Mary Elizabeth	Mount Roskill	Clerk	A	1981	143	80
Procter, Jack Heatherington	Mangere East	Fitter	A	1981	132	80
Pukerua, Carl Parai	Wiri (formerly East Tamaki)	Machinist	A	1981	43	35
Quedley, Vicky Leanne	Howick	Hotel worker	A	1981	163	110
Rainey, Lionel John	Birkenhead	Painter	A	1981	80	60
Rasalingam, Nagalingam	Meadowbank	Medical practitioner	A	1975-1980	7,283	2,900
Rasmussen, Malcolm Arnold	Remuera	Poultry farmer	A and B	1968-1971, 1973, 1974	3,708	1,540
Raureti, John Rangituhia	Rukuhia	Farm hand	A	1981	359	200
Rea, Francis Samuel (deceased)	Auckland	Supervisor	A	1973, 1975-1980	7,812	2,100
Reid, Robert Francis	Manurewa	Engine driver	A	1976-1978, 1980, 1981	2,902	1,450
Reihana, Rosemary Anne	Takanini	Clerk	A	1981	135	100
Reynolds, Enid Geneva	Otara	Process worker	A	1981	108	70
Ricketts, Donna Pauline	Nelson	Receptionist	A	1981	213	40
Ricketts, Wayne Allan	Nelson	Salesman/manager	A	1981	443	100
Ridgway, Daren	Torbay	Engineers assistant	A	1981	130	90
Riesterer, Catherine	Parnell	Secretary	A	1981	92	60
Rimmer, Brian George Allan	Te Atatu	Labourer	A	1981	39	35
Robbins, Barbara	One Tree Hill	Sales representative	A	1981	44	35
Robinson, Lois Elayne	Dargaville	Farmer	A	1980	243	75
Robinson, Margaret Patricia	Manurewa	Clerk	A	1981	264	180
Robinson, Terrance Alexander	Dargaville	Farmer	A	1979, 1980	821	280
Roderique, Peter Frederick	Riverton	Fisherman	A	1971, 1972	3,506	1,710
Rogers, Colin Ernest	Green Bay	Builder	A	1981	265	200
Roi, Roger	Mangere East	Labourer	A	1981	366	200
Ropiana, Karsey Marina	Whakatane	Labourer	A	1981	54	35
Ropiaterina, Mihiterina						
Rowe, Margaret Grace	St Mary's Bay	Taxi proprietress	B	1974-1981	16,067	5,000
Ruki, Barry Tinga	Te Kuiti	Labourer/shearer	A	1981	113	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
Rutt, Ann	Massey	Typist	A	1981	\$ 96	\$ 65
Sage, Gregory Martin	Kumeu (formerly Albany)	Linesman/glazier	A	1981	256	100
Salmon, Ashley Turoa	Te Teko	Labourer	A	1981	99	60
Samau, Aiga	Mangere East	Clerk/nurse aid	A	1981	833	100
Samuelu, Ioelu	Onehunga (formerly Massey)	Moulder	A	1981	145	50
Satherley, John Wilfred	Richmond	Second-hand dealer	A	1976-1980	17,901	4,400
Savage, Michael David	Mangakino	Scaffolder	A	1981	549	350
Scandrett, Douglas	Howick	Builder	A	1977-1980	11,128	4,800
Scandrett, Joyce Lilla	Howick	Manageress	A	1977, 1979, 1980	3,624	1,800
Schiehsel, Christine Linda	Blockhouse Bay (formerly Mount Eden)	Assembler/cook	A	1981	263	150
Schischka, Melvern Leslie	Manurewa	Taxi driver	A	1981	246	50
Schoombie, Michael Fred	Papatoetoe	Leading hand/insurance agent	A	1980, 1981	649	350
Scott, Thomas Frederick	Blenheim	Forest worker	A	1981	216	150
Selak, Maree Joyce	Mount Eden	Secretary	A	1981	232	150
Semisi, Sosaia	Grey Lynn	Process worker	A	1981	653	200
Shepherd, Trevor James	Oraita	Welder/mechanic	A	1981	245	150
Shields, Ann	Northcote	Stenographer	A	1979-1981	333	150
Shields, James William	Northcote	Secretary	A	1980, 1981	308	200
Simpson, Dennis	Wellington	Painter and paperhanger	A	1977-1980	1,518	495
Sinclair, Lorraine Adair	Milford	Hotel administrator	A	1980, 1981	1,935	150
Sinclair, Opal Alexandria	Takapuna	Retired	A	1979, 1980	172	40
Slow, Ronald Oscar	Rotorua	Teacher	A	1981	331	40
Smales, Brian Godfrey	Overseas (formerly Waipukurau)	Carpenter	A	1974, 1975, 1980	1,064	650
Smeath, John Charles	Waipukurau	Carpenter	A	1977, 1978	574	150
Smith, Frederick Charles	Remuera	Farm labourer/bookbinder	A	1981	156	100
Smith, Kenneth Michael	Te Atatu North (formerly Otahuhu)	Labourer	A	1981	301	100
Smith, Lily Rose	Wellington	Clerk	A	1977-1980	998	350
Smith, Trevor Blinman	Wellington	Engineer	A	1979-1981	350	160
Snowball, Akaiti	Remuera (formerly Meadowbank)	Receptionist	A	1981	106	50
Soong, Allan	Palmerston North	Shop assistant	A	1975-1981	3,607	2,100
Steen, James	New Lynn	Company manager	A	1979-1981	5,212	2,300
Stewart, Kenneth Bruce	Napier	Serviceman	A	1981	89	60
Sukroo, John Charles	Lower Hutt	Computer programmer	A	1980, 1981	317	210
Swanberg, Stanley Seymour	Auckland	Landlord/taxi licensee	B	1976-1981	7,188	500
Swann, Nigel James	Whangarei	Contractor	A	1974, 1976, 1978-1980	10,102	2,950
Swarbrick, Anthony	Albany (formerly Birkdale)	Driver/barman	A	1981	126	25
Sweeny, Stephen	Otara	Warehouse worker	A	1981	136	50
I. J. and S. M. Sykes Ltd.	Kawerau	Restaurateurs and take-away bar proprietors	A	1979, 1980	4,473	2,750
Taisia, Samoa	Mount Eden	Storeman packer	A	1981	195	100
Tait, Anthony James	Avondale	Storeman/security officer	A	1981	293	200
Takau, Tai	Mangere East	Freezing worker	A	1981	141	100
Tahi, Isikeli Fehoko	Manurewa	Sheetmetal worker/commission agent	A	1981	337	70
Tarm, Chui Yee	Papakura	Restaurateur	A	1974-1978	26,262	2,000
Tarm, Willie	Papakura	Restaurateur	A	1974-1978	26,863	10,400
Tauariki, George Thomas	Otahuhu	Cleaner/process worker	A	1981	127	100
Tauri, Brett Nepia	Birkenhead	Storeman/driver	A	1981	609	250
Te Oka, Brian Tahurangi	Feilding	Butcher	A	1981	689	150
Te Whaiti, Vernon Hoani	Mangakino	Quantity surveyor	A	1981	207	75
Te Whare, John Ford	Wanganui	Slaughterman	A	1979-1981	17,891	3,500
Te Whare, William	Tuakau	Mill hand	A	1981	97	50
Thom, Neville Ian	Kohimarama	Sailmaker	A	1978, 1979, 1981	1,542	400
Thompson, Alan Gordon	Beachhaven (formerly Milford)	Carpenter	A	1981	84	50
Thompson, Donald	Moerewa	Labourer	A	1981	246	40
Tierney, Cheryl	Mount Roskill	Driver/process worker	A	1981	312	200
Tilley, George	Otara	Machine setter/warehouse assistant	A	1980, 1981	577	200
Tito, Kelemete	Grey Lynn	Machine operator	A	1981	518	100
Todd, John Robert	New Plymouth	Hotelier	A	1979	5,304	2,300
Toka, Aeremakatea	Grey Lynn	Machinist	A	1981	109	50
Tony, Tony	Mount Roskill	Sheetmetal worker	A	1981	259	150
Tuala, Laki	Otara	Fitter/welder	A	1981	423	400
Tuhakaraina, Richard	Waharoa	Labourer	A	1981	152	100
Turley, Alan George	Temuka	Farmer	A	1976-1978	20,555	3,445
Turley, Murray Allan	Temuka	Farmer	A	1976-1978	20,971	3,435
Uelesc, Allen	Manurewa	Assembler	A	1979, 1981, 1982	1,953	1,300
Vaafusu, Talo	Mangere	Freezing worker	A	1979-1981	1,330	650
Vair-McClure, Ian Thomas	Onehunga	Clerk	A	1981	374	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
Vaka, Matila (also known as Matilda Tuitupou)	Grey Lynn	Nurse aid	A	1982	\$ 982	\$ 300
Van den Berg, Jan	Christchurch	Trenching contractor	A	1970-1973	5,394	3,470
Van der Leden, Johan Ernest	Taupo	Amusement machine operator	A	1977-1980	1,855	900
Van der Leden, Marie	Taupo	Amusement machine operator	A	1977-1980	1,617	900
Caroline						
Van der Poel, Jimmy	Te Awamutu	Welder/farmer	A	1978	1,219	450
William						
Vea, Mosese	Grey Lynn	Storeman	A	1977, 1979-1981	1,143	800
Vine, Vicki	Panmure	Receptionist	A	1981	139	100
Viviani, Lottie Hei	Mangere	Nurse aid	A	1981	104	50
Wade, Brian Douglas	Bayswater	Company director/model	A	1981	479	300
Wah, Henry	Mangere East	Carpenter	A	1981	270	150
Wanakore, Richard Ono	Otara	Driver	A	1981	298	100
Watts, Michael Charles	Tokoroa	Labourer	A	1981	338	200
Wells, Leslie Harold Richard	Waiotira	Painter	A	1981	130	30
Wharemate, Edward	Glen Innes	Labourer	A	1981	167	80
Frederick						
Whitton, Christopher	Birkenhead	Panelbeater	A	1981	348	200
Stephen						
Wikaira, Wiki Boyd	Otara	Machine operator	A	1981	774	100
Wilding, Kennedy Clifford	Glenfield	Company director	A	1978-1980	4,980	640
William, Petty	Sandringham	Assembler	A	1981	425	200
Williams, James Leonard	Masterton	Farmer	A	1977, 1980	22,213	4,500
Williams, Murray Francis	Christchurch	Rubbish contractor	A	1978, 1980	1,836	260
Wing Young Gardens Ltd.	Napier	Market gardeners	A	1973-1980	11,948	5,950
Wright, Neil William	Morrinsville	Farmhand	A	1981	333	100
Wrigley, William	Mount Maunganui	Seaman	A	1981	148	70
Wykes, Elaine Heather	Huntly	Housewife	A	1978, 1979	73	75
Wykes, Graeme Allan	Huntly	Joiner/farmer	A	1975-1978	1,323	680
Wykes, Leslie Richard	Huntly	Joiner/farmer	A	1975, 1976, 1978-1980	5,084	2,000
Yuk Young Ltd.	Henderson	Market gardeners	A	1978, 1979	2,242	700

\*Column (4) indicates the nature of 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, 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
Allan, Lester Leslie	Timaru	Takeaway food bar operator	1982	\$ 1,074	\$ ..
Andersen, John Richard	Masterton	Logging contractor	1981	2,506	1,200
Apex Cleaners Ltd.	Wellington	Commercial cleaners	1982	4,440	..
Hall, Mary Jean	Wellington	Company secretary	1982	..	..
Hall, William Russell	Wellington	Company manager	1982	..	..
(In relation to Apex Cleaners Ltd.)					
Bennett, Stanley Gordon	Rotorua	Managing director	1980, 1981	37,741	..
(In relation to Bemac Clothing Co. Ltd.)					
Bunting, Anthony Francis	Gisborne	Contractor	1979, 1980	11,521	2,810
Charles					
Cooks Road Makers Ltd.	Hokitika	Road contractors	1982	2,845	950
Dundass, George Alan	Oamaru	Tearoom proprietor	1982	312	130
Dundass, Joy Eleanor	Oamaru	Tearoom proprietress	1982	312	130
Garden City Caterers Ltd.	Christchurch	Caterers	1982	2,666	..
Sowten, Edward Leslie	Christchurch	Company director	1982	..	..
(In relation to Garden City Caterers Ltd.)					
Hospitality Management Consultants Ltd.	Queenstown	Moteliere	1982	3,116	700
Ian Brooks Plumbing Ltd.	Frankton (formerly of Timaru)	Plumbers	1981, 1982	5,315	1,325
Brooks, Ian Peter	Queenstown (formerly of Timaru)	Company director	1981, 1982	..	..
(In relation to Ian Brooks Plumbing Ltd.)					
Johnson, Heremia	Rotorua	Restaurateur/takeaway bar operator	1979, 1980, 1982	11,932	..
McDonnell, Terence John	Lower Hutt	Coffee lounge proprietor	1982	140	..



## 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
Martin, Norman Bradbury	Dunedin	Engineer/takeaway food bar operator	1982	\$ 1,220	\$ 450
Mead, Ann Erin	Christchurch	Tavern proprietress	1981, 1982	928	485
Mercer, Rex William	Kaiapoi	Real estate manager	1980	5,369	290
R. and P. Owen Ltd.	Taupo	Forestry contractors	1980-1982	16,930	..
Owen, Robin (In relation to R. and P. Owen Ltd.)	Taupo	Managing director	1980-1982	..	..
Pacific Real Estate Ltd.	Christchurch	Real estate salesman	1982	2,936	300
Pence, Ben Anthony	Christchurch	Hairdresser	1982	4,233	1,060
Rotorua Shoe Repairs Ltd.	Rotorua	Shoe repairers	1982	8,508	..
Russell, Dorothy JHeather	Christchurch	Cook	1982	975	..
Sandwich Factory Ltd. (In liquidation)	Christchurch	Takeaway food bar proprietors	1981	2,491	450
Henderson, David Ian	Christchurch	Company director	1981	..	..
Henderson, Jane Marie (In relation to Sandwich Factory Ltd.)	Christchurch	Company director	1981	..	..
G. A. and J. R. Schollum Ltd.	Cambridge	Foodmarket proprietors	1982	1,625	..
Schollum, Graeme Andrew (In relation to G. A. and J. R. Schollum Ltd.)	Cambridge	Company director	1982	..	..
South Riding Ltd.	Fairlie	Farmers	1981, 1982	822	500
Shand, Robert Bruce (In relation to South Riding Ltd.)	Fairlie	Farmer	1981, 1982	..	..
Taurus Steak House Ltd.	Kaiapoi	Restaurateurs	1979-1981	3,992	3,500
Fleming, Bruce Matthew (In relation to Taurus Steak House Ltd.)	Kaiapoi	Company director	1979-1981	..	..
Wall, Geoffrey Charles Karipa	Taupo	Timber contractor	1981, 1982	8,493	..
Wilcocks, Alvin John	Te Kopuru	Contractor	1981	267	150

## 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. PENEAL TAX HAS BEEN CHARGED UNDER SECTION 34 OF THE INCOME TAX ASSESSMENT ACT 1957 IN RESEPT OF OFFENCES OCCURRING UP TO 31 MARCH 1977. THEREAFTER PENAL TAX HAS BEEN CHARGED 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
Adroit Fabricus Manufacturing Ltd.	Auckland	General merchants	1982, 1983	\$ 8,348	\$ 1,550
Advanced Turbo Systems Ltd.	Christchurch	Engineers	1982	389	130
Alex W. Chan Services Ltd.	Wellington	Garage proprietors	1982	963	75
Alexis Zorbas Ltd.	Glenfield	Restaurateurs/takeaway bar proprietors	1982, 1983	5,248	875
Allnatt, Ronald John	Gisborne	Welldriller	1982, 1983	997	270
Anden Plastic Industries Ltd.	Pakuranga	Plastic product manufacturers	1982, 1983	25,163	1,750
Anderson, Michael Chapman	Kaikohe	Farmer	1982	7,265	1,000
Angelini, Francis Julian	Pahiatua	Builder	1982	701	150
Antenna Engineering Associates (N.Z.) Ltd.	Wellington	Antenna Manufacturers	1982	995	85
Anza Developments Ltd.	Palmerston North	Motor cycle dealers	1983	7,057	375
Aplin, Alan Maxwell	Masterton	Meat processor	1983	386	120
Apollo Plastics Ltd.	Te Atatu	Plastic moulders	1982	14,584	1,500
Arthur, Raymond John	New Plymouth	Radiator repairer/motel proprietor	1980-1982	4,004	2,000
Ascot Cartage Contractors (1978) Ltd.	Christchurch	Cartage contractors	1982	2,000	200
M. Aspinall Pottery Ltd.	Christchurch	Pottery manufacturers	1983	1,525	300
Auckland Bullion Traders and Refiners Ltd.	Newmarket	Bullion merchants	1982	3,641	750
Auto and Marine Ltd.	Feilding	Garage proprietors	1982	4,867	300
Avon Auto Parts Ltd.	Henderson	Auto parts retailers	1982	1,129	250
Bailey Electrical and Furnishing Ltd.	Helensville	Electrical appliance retailers	1982, 1983	4,031	820
Baker, Leon Franklyn	Gisborne	Painter	1981	991	280
Balmoral Knitwear Ltd.	Titirangi	Garment manufacturers	1982	2,639	600
Barchard, Victor Joseph John	Mount Roskill	Clothing manufacturer	1980, 1981	5,282	750
Barry, John William Scholes	Christchurch	Graphic artist	1982	94	120
Barter Exchange International Ltd.	Papatoetoe	Exchange promoters	1982, 1983	6,993	700
A. Barzukas and Co. Ltd.	Lower Hutt	Painters and paperhangers	1982	12,190	150
K. M. Bastin Ltd.	Mount Maunganui	Carriers and contractors	1982	5,521	500

## SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s) \$	(6) Amount of Penal Tax Imposed \$
Bay of Plenty Foundry Ltd.	Mount Maunganui	Founders	1982	4,555	450
Bell Roses Ltd.	Hobsonville	Horticulturalists	1982	6,256	1,300
L. D. and M. R. Bendall Ltd.	Levin	Coffee bar proprietors	1982	131	150
Bentley Industries Ltd.	Greenlane	Furniture manufacturers	1982	7,058	1,100
Birkenhead Convenience Store Ltd.	Birkdale	Dairy proprietors	1982	1,532	300
Bishop, Peter George	Mount Roskill	Clothing manufacturer	1980, 1981	5,282	750
Blast Clean Services Ltd.	Timaru	Sandblasters	1982	7,742	200
Blue Dolphin Sailboards Ltd.	Auckland	Sailboard manufacturers	1981, 1982	7,139	980
Breeze Manufacturing Co. Ltd.	Mount Wellington	Clothing manufacturers	1981, 1982	13,828	1,350
Brian Stevens Assessors Ltd.	Newmarket	Insurance assessors	1982	1,069	200
Browne, David Robert	Birkenhead	Car dealer	1982	3,834	860
Brownie, Ian Calvert	Christchurch	Taxi proprietor	1983	148	100
Brownlee Manufacturing Ltd.	Kilbirnie	Plastics manufacturers	1982	9,069	200
Budgen, Roy Malcolm	Whangarei	Farmer	1982, 1983	1,149	250
Bunting, Anthony Francis Charles	Gisborne	Contractor	1979-1981	6,664	1,710
Burns Motor Garage Ltd.	Wyndham	Motor garage proprietors	1982, 1983	2,344	100
A. J. Callis Ltd.	Papatoetoe	Building contractors	1982, 1983	354	160
Canty, Kevin	Kaero	Fisherman	1979-1981	5,123	1,500
Carlson Dairy Ltd.	Mount Roskill	Dairy proprietors	1982, 1983	688	320
Charles, Ross	Makikihi	Engineer	1982, 1983	1,322	330
Cleal Catering Ltd.	Glenfield	Caterers	1982	1,098	200
Coley, Marilyn	Ashburton	Tearoom proprietress	1982	247	48
Coley, Ronald Herbert	Ashburton	Tearoom proprietor	1982	247	48
Commercial Dry Cleaners Ltd.	Palmerston North	Dry cleaners	1982	1,785	500
Computer Broking Services Ltd.	Wellington	E.D.P. equipment brokers	1982, 1983	7,645	500
Computer Setters Ltd.	Wellington	Typesetters	1982	2,764	130
Concrete Placements Ltd.	Lower Hutt	Concrete contractors	1982	13,465	1,400
Continuous Metal Products Ltd.	Christchurch	Sheetmetal workers and retailers	1982	14,543	2,850
Cooper, Keith Robert	Lochiel	Builder	1983	149	50
Cranmer Lodge Ltd.	Christchurch	Private hotel operators	1983	496	180
Crawford, John Charles Stewart	Tapanui	Carpenter	1982, 1983	2,657	500
K. W. Crawley Ltd.	Paraparaumu	Bookbinders	1983	2,639	500
Crozier Engineering Ltd.	Elsdon	Engineers	1982	15,582	200
Culling, John Douglas	Invercargill	Takeaway food bar operator	1982, 1983	657	175
Cuthbert, Patricia Ann	Christchurch	Shop proprietress	1982	708	170
Dalley, Mary Ann	Prebbleton	Farmer	1982	428	150
David Bell Distributors Ltd.	Palmerston North	Delivery contractors	1982	1,072	400
Davies, John Hall	Kerikeri	Orchardist	1980-1982	781	160
Davies, Phillipa Mary	Kerikeri	Orchardist	1980-1982	781	160
Dear, Alan Clive	Palmerston North	Silk screen printer	1982	719	150
Decor Roller Shades (N.Z.) Ltd.	Raglan	Furnishing manufacturers	1982	425	125
Dickson Holdings Ltd.	Christchurch	Financiers	1982	519	170
Dina Plastics Ltd.	Penrose	Plastic manufacturers	1982	37,971	5,800
Dixon, Michael Lance	Papakura	Roof tiler	1982	1,117	280
Dungan Robertson Alarm Specialists Ltd.	Napier	Alarm specialists	1982	294	50
Dyson, Nadine Patricia	Milton	Butcher	1981, 1982	685	60
Dyson, Stephen	Milton	Butcher	1981, 1982	685	60
Elliott, Denis Stanley	Feilding	Logging contractor	1982	1,381	175
Elliott, Donald Frank William	Levin	Engineer	1982	1,530	425
Elroy Construction Ltd.	Tauranga	Civil engineering contractors	1982	8,129	850
Eric Van Tuinen Ltd.	Christchurch	Butchers	1982	482	200
Essence Electronics Ltd.	Christchurch	Electronics designers and manufacturers	1982	566	300
Eteveneaux, David Miles	Helensville	Electrician	1982	457	120
Fashionella Ltd.	Christchurch	Clothing manufacturers	1982	4,362	1,300
Feature Flooring Ltd.	Palmerston North	Carpet layers	1982	201	45
Flynn, Diane	Bluff	Hotelier	1982, 1983	1,782	250
Flynn, Murray	Bluff	Hotelier	1982, 1983	1,782	250
Forrestwright Enterprises Ltd.	Remuera	Health food retailers	1982, 1983	2,697	330
Franklyn, Gary	Rotorua	Scrap metal dealer	1982, 1983	1,899	300
Freundlich, Rere Audrey	Northcote	Hair stylist	1982	1,171	250
Frizzies International Ltd.	Wellington	Hairdressers	1982, 1983	1,236	250
Geoffrey F. Curtis Ltd.	Christchurch	Fire extinguisher servicemen	1982	849	280
George Bradley Motors Ltd.	Auckland	Garage proprietors	1982	516	200
Gibson, Malcolm Howard	Christchurch	Spa pool retailer	1981, 1982	3,374	1,665
Gibson, Patsy Margaret	Christchurch	Hairdresser	1983	789	100
Gigger, Linda Carol	Kerikeri	Agricultural contractor	1982	1,508	150
Gigger, Murray Terrance	Kerikeri	Agricultural contractor	1982	1,508	150
Gleeson, Barry Patrick	Mangere	Food bar proprietor	1982	401	120
Glen Innes Paper Gluers Ltd. (formerly Learner Series Products Ltd.)	Glen Innes	Manufacturers and distributors	1982	2,772	415
Glen Ridge Ltd.	Palmerston North	Farmers	1982	613	150
Gobble and Go Diner Ltd.	Christchurch	Takeaway bar proprietors	1983	1,729	585
Gothic Products Ltd.	Christchurch	Woodenware manufacturers and wholesalers	1982	694	150
Grant Newman Ltd.	Kawerau	Carriers	1981, 1982	2,267	600
Newman, Grant Charles Robert (In relation to Grant Newman Ltd.)	Kawerau	Managing director	1981, 1982	..	600

## 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
Gray, Barbara Marjorie	Wainuiomata	Kindergarten operator	1982	\$ 164	\$ 45
Green and Willy Ltd.	Green Bay	Spray painters	1982	1,525	400
Grenley Engineering Co. Ltd.	Christchurch	Electrical metalware manufacturers	1982	8,356	1,640
Guys Stores (1973) Ltd.	Wellington	Furniture retailers	1982	2,473	245
Hackett, Sharron	Paraparumu Beach	Shop proprietress	1981	118	105
Hamilton, Robert Alfred	Invercargill	Painter and paperhanger	1981, 1982	1,675	400
Hamilton Upholstery Ltd.	Frankton	Furniture manufacturers	1982	6,019	1,000
Hamish Pearson Ltd.	Milford	Bath resurfacers	1982	875	100
J. C. Hannan (1979) Ltd.	Edendale	Grocers	1981-1983	2,469	500
Harris, Kenneth Aldred	Epsom	Hairdresser	1982	538	50
D. R. and D. K. Harrison Ltd.	Paraparumu	Takeaway food bar proprietors	1982	520	130
Harrison Manufacturing Ltd.	Onehunga	Clothing manufacturers	1982	12,821	2,500
Harvey, Edna Mae	Warkworth	Oyster farmer	1982	341	100
Harvey, John Rodger	Warkworth	Oyster farmer	1982	341	100
Hay, Stephen Francis Gerrard	Wanganui	Solicitor	1982, 1983	2,919	550
Hickford, Maurice	Kutarere (formerly Waverley)	Builder	1982	1,537	180
Hollins, Bernard Thomas	St. Heliers	Builder	1981, 1982	1,864	300
Hooker, Gregory Campbell	Wellington	Milk vendor	1982	469	250
Hopkins, Jeremy Dashwood Phelps	Wellington	Medical practitioner	1982	859	215
Horn, James Kevin	Paengaroa	Insulation installer	1982	1,832	280
Hornby Gift Centre (1973) Ltd.	Christchurch	Toy and gift shop proprietors	1982	474	115
Houkamau, Tamahau Terence	Waipukurau	Flooring contractor	1983	1,301	150
House of Lydia Ltd.	Wellington	Fabric retailers	1982	1,111	285
Howard, John Castlemaine	Remuera	Motelier/orchardist	1981, 1982	1,635	170
Hunting and Fishing Centre Ltd.	Wellington	Retailers	1983	808	300
Ian Duker Ltd.	Palmerston North	Engineers	1982	8,200	2,050
Intercontinental Omelette Houses Ltd.	Wellington	Restaurateurs	1982	575	145
International Records Ltd.	Auckland	Record retailers	1982	4,058	375
Jim Holmes Ltd.	Auckland	Garment retailers	1982, 1983	1,056	150
John Hay Cars Ltd.	Browns Bay	Car dealers	1981, 1982	1,259	260
Jones, Paul Michael	Christchurch	Night club proprietor	1983	1,424	150
Justnegg Farm Ltd.	Rangiora	Poultry farmers	1982	385	120
D. L. Kenny Ltd.	Henderson	Wooden article manufacturers	1982	766	100
Keown and Greenwood Ltd.	Masterton	Watchmakers and jewellers	1982	1,185	270
Keown Manufacturing Ltd.	Lower Hutt	Jewellery manufacturers	1982	268	60
Kevin Fitzgerald Takapuna Auc- tions Ltd.	Takapuna	Auctioneers and secondhand dealers	1982, 1983	380	150
King, Donald Neil Stuart	Masterton	Contractor	1983	83	30
King Furniture (S.C.) Ltd.	Timaru	Furniture retailers	1982	1,263	190
Kit-Craft Ltd.	Christchurch	Kitset manufacturers	1982, 1983	1,639	170
Lamese, George Ulaula	Masterton	Shell fish processor	1983	176	40
Lawry, Maurice Aubrey	Christchurch	Builder	1982, 1983	2,025	245
B. A. Leadbeater Ltd.	Auckland	Printers and copiers	1982	1,036	200
Lee, Brigitte Mary Cecilia	Christchurch	Takeaway food bar proprietress	1982	63	50
Le Lievre, Stuart Jules	Prebbleton	Rubbish transporter	1982	832	260
Leo Fishing Company Ltd.	Christchurch	Commercial fishermen and retailers	1982	474	235
D. R. Lewis Ltd.	Kirwee	Tavern proprietors	1982	2,866	1,140
Low, Hue	Linden	Fruiterer	1982	297	85
Lowe, Hugh Robin	Waikanae	Barrister and solicitor	1982	802	200
McCammon, Maree Ellen	Christchurch	Fruit and vegetable retailer	1982	119	20
McCammon, Patrick John	Christchurch	Fruit and vegetable retailer	1982	120	20
McCracken, Robert Caldwell	Riverton	Farmer	1981, 1982	2,776	210
McDowall, Alastair	Gore	Painter	1982	554	150
G. F. MacKay (Commercial Cleaning) Ltd.	Christchurch	Commercial cleaners	1982	1,197	400
Mackwell, Jeffrey Smith	Christchurch	Furniture manufacturer	1982	657	200
McLeod, Rex Logan	Fernhill	Butcher	1982	1,375	150
McNeil, Gilbert Matthew	Takanini	Spray painter	1983	450	100
Mac's Snack Bar (1973) Ltd.	Whangarei	Takeaway bar proprietors	1982, 1983	1,702	370
Malcolm H. Gibson Ltd.	Christchurch	Caravan retailers	1981, 1982	423	290
Manwill Offset Duplicating and Printing Co. (1979) Ltd.	Wellington	Printers and duplicators	1982	637	425
Maori Hill Motors Ltd.	Dunedin	Garage and service station proprietors	1982	6,699	400
Marie-Keith Lingerie Ltd.	Otahuhu	Ladies clothing manufacturers	1982	1,481	350
Marshall, Alan Charles	Akatarawa	Repiler	1982	1,318	335
Mason and Rayner Ltd.	Invercargill	Carriers and contractors	1983	7,079	500
Mather, Robert Patrick	Foxton	Pig farmer	1982, 1983	279	80
Mears, Wilfred Roy	Glenfield	Carpenter	1982	554	100
Melia Painting Co. Ltd.	Onehunga	Painters	1982	2,386	300
Menshun Services Ltd.	Whangarei	Commercial cleaners	1983	704	140
Mercer, Rex William	Kaiapoi	Real estate manager	1980, 1981	2,669	535
Metal Trend Industries Ltd.	Tauranga	Marine welders and fabricators	1982	28,946	2,900
Milburn, John Granville	Auckland	Car dealer	1982, 1983	505	300
Milson Graphic Print Ltd.	Wellington	Printers and commercial artists	1982	770	200
Moir, Leslie Roy	Papatoetoe	Coal merchant	1983	174	50
Monsoon Enterprises Ltd.	Auckland	Fashionwear manufacturers	1982, 1983	1,036	300

## 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
Moore, Leslie Wayne	Christchurch	Cleaning contractor	1983	\$ 425	\$ 125
B. A. Morris and Company Ltd.	Dunedin	Builders	1982	4,144	400
Morris, William Frederick	Orakei	Insurance agent	1980-1983	1,743	390
Moselen, Brian William	Papatoetoe	Auto repairer	1982	1,897	300
Muir Crane Hire Ltd.	Newmarket	Crane hirers	1982	1,658	200
L. and M. Myles Ltd.	Remuera	Caterers	1982	1,628	150
Napier Car Painters Ltd.	Napier	Car painters	1982	1,305	75
Napier Steam Laundry Ltd.	Onekawa	Launderers	1982	1,195	75
Neville, Raymond Benjamin	Whangarei	Auto trimmer	1982	203	175
Neville, Sandra Joyce	Whangarei	Auto trimmer	1982	203	175
New Brighton Restaurants Ltd.	Christchurch	Restaurateurs	1983	949	50
N.Z. Railway and Locomotive Society	Lower Hutt	Incorporated society	1982	1,949	100
North Canterbury Displays Ltd.	Rangiora	Furniture dealers	1983	118	60
Oberg, Norman Francis	Christchurch	Bookseller	1982	109	100
O'Carroll, Peter Michael	Christchurch	Agricultural contractor	1983	349	150
Oderings Nurseries (NP) Ltd.	Palmerston North	Wholesale nurserymen	1981	13,638	4,000
Odgers, Gordon Graham	Christchurch	Contractor	1981	332	165
O'Flaherty, Terence Desmond	Wellington	Shop proprietor	1982	680	180
O'Leary Motors Ltd.	Upper Hutt	Garage proprietors	1982	886	550
Oliver, Howard James Ian	Cambridge	Barrister and solicitor	1981	1,783	400
Omanene Contractors Ltd.	Whangarei	Tree planting contractors	1982, 1983	7,752	250
O'Neill, Kevin	Rotorua	Truck salesman	1983	413	50
Orchard Developers Ltd.	Katikati	Orchard developers	1982, 1983	7,546	1,100
O'Sullivan, Patrick Francis	Te Kuiti	Builder	1982	1,329	500
Owen, Adrian Ernest	Invercargill	Panelbeater and painter	1982	800	200
Owen, Neil Hubert	Palmerston North	Second-hand dealer	1982	181	40
Page, Lynette June	Christchurch	Hairdresser	1982	88	90
Palmer, Brian Henry	Porirua	Taxi proprietor	1982	954	550
Palmer, Yvonne Shirley Ann	Porirua	Taxi proprietress	1982	954	550
Panache Models Ltd.	Wellington	Model agency	1983	79	25
Pearson, Arthur Joseph (deceased)	Kohukohu	Dairy farmer	1982, 1983	106	30
Phillips, Frederick Albert	Hamilton	Horse trainer	1982	180	200
Phototronic Services Ltd.	Palmerston North	Photographic servicemen	1982	1,854	400
Pinefreighters Northland Ltd.	Whangarei	Transport operators	1982	3,228	250
Porirua Sports Centre Ltd.	Porirua	Sports goods retailers	1982	494	125
G. B. Powell and Company Ltd.	Christchurch	Engineers	1983	1,735	440
Quality Decorators Ltd.	Wanganui	Painters	1982, 1983	2,217	500
Rafters Restaurant Ltd.	Wellington	Restaurateurs	1982	1,368	500
Raggett, Terrence William	Gisborne	Blocklayer	1982, 1983	732	200
Rastrick, Gerald Robinson	Christchurch	Builder	1982	1,623	350
Rees, Maxwell James	Wellington	Builder	1982	3,989	415
Roaches Concrete Products Ltd.	Foxton	Concrete products manufacturers	1982	2,189	200
Romanovs 152 Ltd.	Christchurch	Coffee bar proprietors	1983	1,126	280
Salle, Kevin John	Ngongotaha	Panelbeater	1982, 1983	6,236	460
Sciascia, Douglas Roy	Opiki	Carpenter	1982	2,014	410
Scott Gradall Ltd.	Palmerston North	General carriers and contractors	1982	13,399	1,000
Scott, John Colin	Haumoana	Consulting architect	1983	77	100
Seafarers Restaurant Ltd. (In Liquidation)	Palmerston North	Restaurateurs	1982	6,610	400
R. and V. Sefton Ltd.	Palmerston North	Car valet servicemen	1982, 1983	2,157	500
Sharpe, Joan Patricia	Canvastown	Launderess	1982	1,028	500
Sharpe, William Gordon	Canvastown	Launderer	1982	1,028	500
Shureview Radio and TV Servicing Ltd.	Napier	Radio and television servicemen	1982, 1983	4,675	300
Simeon Products Ltd.	Whakatane	Leather and canvas goods manufacturers	1982, 1983	2,624	500
Sitex Optic Ltd. (formerly I-Gard Industries Ltd.)	Manurewa	Sportsgoods manufacturers	1983	942	100
Smith Insulation Ltd.	Papakura	Insulation contractors	1982	1,245	150
Southern Motor Painters Ltd.	Drury	Auto painters	1981	4,052	300
Steel, Warren John Howard	Taupo	Vehicle delivery contractor	1982, 1983	631	200
Stratton, Alan James	Wanganui	Horse trainer	1982	1,910	440
Stuart, Bruce Charles	Napier	Car painter	1982	586	200
Superior Floorings Ltd.	Birkenhead	Floor covering suppliers	1982	10,352	250
F. S. and M. M. Tadman Ltd.	Warkworth	Restaurateurs/service station proprietors	1982	572	140
Tam Haulage Ltd.	Rotorua	Cartage contractors	1982	5,879	500
Tastia Fruits Ltd.	Auckland	Market gardeners	1981, 1982	3,091	340
Taylor, Anthony James	Kaikoura	Contractor	1982	4,709	1,565
Tews Motors (R. Davies) Ltd.	New Lynn	Garage proprietors	1982	2,203	225
The Motor Arcade Parade Ltd.	Christchurch	Car dealers	1982	502	50
The Woodshop (Est. 1980) Co. Ltd.	Auckland	Woodturners	1981, 1982	2,659	140
Thomas, Gregory Paul	Forrest Hill	Carrier	1982	4,532	375
Thomas, Irene May	Palmerston North	Takeaway bar proprietress	1982	619	500
Thomas, Ronald David	Palmerston North	Takeaway bar proprietor	1982	619	500
Thompson, Norman	Epsom	Metal polisher	1982	540	100
Thoroughbred Horse Transport Ltd.	Auckland	Carriers and transporters	1982	9,737	2,000
Tiffanys of Queen Street Ltd.	Herne Bay	Clothing retailers	1982, 1983	21,491	2,100
Timber Products Taupo Ltd.	Ellerslie	Timber products manufacturers	1982	4,722	750

## 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
Time Pictures Ltd.	Christchurch	Picture framers	1983	\$ 161	\$ 40
Vitali, Ennio	Auckland	Food parlour proprietor	1982	1,842	200
Vowles, Lindsay Raymond	Morrinsville	Agricultural harvester	1982	597	200
Walker, Fletcher Christian	Hastings	Hotel proprietor	1982	551	250
G. K. Walker Construction Ltd.	Massey	Building contractors	1982	10,373	400
Walter Peak Resort Ltd.	Christchurch	Tour operators	1982	4,508	1,810
Ward, Michael Anthony	Featherston	Carpet cleaner	1982	3,158	500
Watson, David Anthony	Ashburton	Television serviceman	1983	444	110
D. G. and A. M. Waugh Ltd.	Drury	Nurseryman	1982, 1983	1,318	200
Wayne Eagle Ltd.	Christchurch	Builders	1982	5,291	530
Weber, Heinz Josef	Henderson	Building contractor	1982	6,023	150
Welsh, Thomas Robert	Pukekohe	Coffee lounge proprietor	1982	1,338	100
White, Lindsay Michael	Christchurch	Hairdresser	1982	454	455
Whitecliffe, Wallace Wilson	Wainuiomata	Painter	1982	691	300
D.H.R. Wilkie Ltd.	Avondale	Engineers	1982	2,273	200
Wilkinson, Peter	Christchurch	Medical practitioner	1982, 1983	3,143	800
Willcocks, Alvin John	Te Kopuru	Contractor	1982	1,359	500
Wilsons Fashion Fabrics (Te Puke) Ltd.	Te Puke	Fabric retailers	1982, 1983	579	100
Window and Door Centre Ltd.	Takapuna	Joiners	1982	6,548	1,300
Wolters Cartage Ltd.	Mt Roskill	Cartage contractors	1982, 1983	1,802	200
Woodfield Industries Ltd.	Carterton	Plastic manufacturers	1982	4,540	600
Wright, Brenda Mary	Epsom	Hairdresser	1982	538	50
Wright, William John	Rahotu	Farmer	1981, 1982	742	150
Wylie Construction Ltd.	Christchurch	Builders	1982	286	150
Young, Tasman Oliver	Lyttleton	Plumber	1983	518	260
Ziarno, Graeme Charles	Morrinsville	Garage proprietor	1982, 1983	642	210

