



# SUPPLEMENT

TO THE

# NEW ZEALAND GAZETTE

OF

THURSDAY, 1 SEPTEMBER 1983

*Published by Authority*

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WELLINGTON: FRIDAY, 2 SEPTEMBER 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 31 March 1983.

Dated at Wellington this 13th day of July 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
Arthur and Low Ltd.	New Plymouth	Radiator Repairers	A	1973-1979	\$ 44,268	\$ 44,266
Bailey Plumbing Company Ltd.	Waimate	Plumbers	A	1974, 1976-1981	20,214	9,530
Barnes, Philip Milson	New Plymouth	Service Station Proprietor	A	1974-1980	15,151	10,200
Blair, David Alexander	Palmerston North	Clerk	A	1980, 1981	923	450
Bob Brown Hi Fi Sound Ltd.	Christchurch	Hi Fi Equipment, Radio and Television Retailers	A	1973-1979	20,412	17,500
Bonnington, Neville Frank	Timaru	Electrical Contractor	A	1973-1980	5,244	2,460
Boote, Raymond Eric	Runanga	Coal Miner	A	1977-1981	14,538	900

## 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
					\$	\$
Dee Cee Soft Drinks Ltd. King, Brian Wallace (In relation to Dee Cee Soft Drinks Ltd.)	Te Awamutu Te Awamutu	Soft Drink Manufacturers Company Director	A B	1976-1980 1976-1980	12,528 ..	7,250 ..
Fairbrother, Garry Frederick Foggo, John Jeffrey	Hokitika Invercargill	Hunter Tree Feller and Eel Fisherman	A A	1978-1980 1979-1981	1,801 4,612	800 2,200
Fraioli, Giuseppe Gimblett, Audrey Mary Leno Glenniffer Fishing Co. Ltd.	Wellington Nelson Winton	Carpenter Footwear Retailer Commercial Fishermen	A A A	1977-1980 1971-1977 1976, 1977	6,496 5,997 501	2,500 490 170
Hambley, James Edwin Hasson, Francis Hazael, Peter John Heny, Christopher Nigel (also known as Christopher Chapel)	Runanga Greymouth Wellington Lynfield	Coal Miner Coal Miner Garage Attendant Sheetmetal Worker	A A A A and C	1977-1981 1977-1981 1978-1981 1978-1980	14,436 14,583 6,514 579	900 900 .. 300
Hogan, John David Hutt, William Joseph Killington, Leonard Harcourt Lowe, Leonard Albert McKenzie, Gordon Edward Mahu, James Manley, Hugh Dennis Marlow, John Maynard Milichich, Ivan Anthony	Hamilton Timaru Palmerston North Invercargill Greymouth Tawa Wellington Christchurch Ngahinapouri	Carpenter Company Manager Milk Vendor Plant Operator Crane Driver/Porter Freezing Worker Upholsterer Optometrist Vintner and Restaurant Proprietor	A A A A A A A A A	1979, 1980 1974-1981 1972-1976 1979-1981 1981 1980, 1981 1972-1979 1977-1980 1980	581 2,148 9,576 1,452 265 1,825 10,578 21,826 2,331	200 1,060 5,150 650 100 .. 5,650 4,000 1,000
Moore, Gordon Lewis Neal, James Jackson	Rapahoe Blenheim	Retired Farm Machinery Salesman	A A	1977-1981 1971-1977	12,950 7,914	900 3,700
Parkes, Dennis Elgar	Blenheim (formerly Kaiapoi)	Catering Assistant	A	1980	434	220
Palmano and Dolling Engineering Co. Ltd. Dolling, John Robert Palmano, Daniel (In relation to Palmano and Dolling Engineering Co. Ltd.)	Henderson Henderson Henderson	Engineers Company Director Company Director	A B B	1980, 1981 1980, 1981 1980, 1981	11,372 .. ..	10,000 .. ..
Parnell, Laurette Parnell, Lionel Geoffrey Perkins, William Allan Rice, Kenneth Llewellyn	Otatara Otatara Glen Innes Northcote (formerly Waipukurau)	Landlady Landlord Contract Clothing Cutter Sales Manager (formerly Builder)	A A A A	1972-1980 1972-1980 1976-1980 1974-1978	4,549 5,834 9,596 5,809	1,570 1,810 3,000 700
Sadler, Derek Ewen Sadler, Shirley Mavis Searles, Harold Smales, Barry Charles	Waimate Waimate Levin Waipukurau	Company Director Clerk Milk Vendor Produce Agent (formerly Builder)	A A A A	1978, 1980, 1981 1978, 1981 1975-1979 1974-1976, 1978-1980	619 144 5,185 2,968	.. .. 2,000 ..
Smith, Charles Stott, Barry James Summers, Alan Joseph Van der Velden, Hendrinus	Greymouth Christchurch Masterton Rangiora	Coal Miner Contractor Electrician Cafeteria Manager	A A A A	1977-1981 1972-1980 1976-1980 1977-1981	14,351 7,218 7,812 1,848	900 750 3,400 700

\*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.

"C" Wilfully completing a fraudulent tax code declaration with intent to mislead.

†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
					\$	\$
Adkins, James Warren Arthur and Low Ltd. Bartlett, Carlyle Henry Bell, Colin	Temuka New Plymouth Hastings Lower Hutt	Carpenter Radiator Repairers Signwriter Washing Machine Repairer	A A A B	1979 1970-1972 1975-1979 1975-1980	139 4,480 11,328 5,629	100 4,482 3,900 3,800
Brown, Edwin Karauna Brown, Murray Kenneth Buchanan, Bruce	Wainuiomata Opotiki Masterton	Security Guard Farmer Contractor	A A A	1981 1981 1980	2,425 259 688	100 150 200

## 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
					\$	\$
Cant, John	Auckland	Consultant	A	1977, 1978, 1981	16,263	4,500
Canty, Kevin	Totara North	Fisherman	B	1978, 1980, 1981	7,254	1,350
Cargill, Hugh	New Plymouth	Company Director	A	1978	3,609	1,800
Carlson, James Laurence	Hobsonville	Naval Rating	A	1981	292	80
Cavanagh, Clifford Ralph (deceased)	Weymouth	Retired	A	1965-1981	22,294	10,920
Chitty, Desmond Leigh	Wellsford	Butcher	A	1979-1982	4,583	1,100
Chris Mellsop Motors Ltd.	Frankton	Licensed Motor Vehicle Dealers	A	1977-1981	12,210	2,500
Clark, Jannette Marie	Auckland	Naval Rating	A	1981	274	80
Collins, Malcolm Leonard	Upper Hutt	Electrician	A	1977, 1978	300	160
Crosbie, Graham Alwyn	Queenstown	Milk Vendor	A	1978-1981	9,108	710
Crump, Dean Peter	Tokoroa	Fireman	A	1981	204	130
Cumming, Leonard Alexander	Mangere	Shop Fitter	A	1981	615	300
Dally, Trevor Allan	Waimauku	Poultry Worker	A	1980, 1981	498	300
Davies, Noel Austin	Christchurch	Company Director	A	1978-1981	624	400
Davis, Arthur Lewis	Winchester	Freezing Worker	A	1979-1981	1,580	500
Davis, Edward	Wellington	Taxi Proprietor	A	1976-1981	6,809	1,900
Davis, Gladys Hannah	Runciman	Supervisor	A	1980-1982	935	400
Dewes, Desmond	Christchurch	Butcher	A	1981	655	225
Dickason, Alan Graham	Howick	Dairy Proprietor	A	1978, 1979	646	350
Dickason, Elizabeth Lynette	Howick	Dairy Proprietress	A	1978, 1979	593	300
Dods, Dawson David	Gisborne	Farmer	A	1976, 1978	12,459	4,500
Dolly Varden Store Ltd.	Paremata	Dairy and Grocery Proprietors	A	1973-1978	2,460	1,450
Dorset Studios Ltd.	Hamilton	Photographic Retailers	A	1977-1980	10,332	4,700
Downs, Howard Percy	Hamilton	Labourer	A	1980, 1981	3,004	1,500
Dryland, John Mervyn	Manurewa	Contractor	A and B	1977-1979	3,611	1,000
Dyer, Frederick	Henderson	Motor Mechanic	A	1981, 1982	1,203	400
Dyer, Lillian	Henderson	Factory Worker	A and B	1981, 1982	553	180
Dykins, Albert William	Kaitaia	Motor Parts Trader	A	1980, 1981	2,230	750
Easte, Graeme Dennis	Grey Lynn	Computer Operator	A	1981	202	75
Eglinton, Robert Bruce	Featherston	Farmer	A	1980	4,849	1,000
Erb, Kathleen (deceased)	Inglewood	Draper	A	1978-1980	745	370
Erb, Lionel Edmond	Inglewood	Draper	A	1974-1979	4,977	1,100
Eveleens, Nicholas Hermanus	Whakatane	Tractor Driver	A	1981	57	30
Fanatanu, Taumaloto (nee Leao)	Wellington	Cafeteria Assistant	A	1981	207	50
Flack, Craig Tony	Mangere	Pipe Fitter	A	1981	325	250
Foot, Charles Weston	Mount Eden	Electronics Engineer	A and B	1978, 1979	1,144	550
Gaskin, Roy Allan	Palmerston North	Concrete Contractor	A	1980	1,196	240
Gimblett, Audrey Mary Leno	Nelson	Footwear Retailer	A	1978, 1979	386	100
Goldingham, Scott	Whakatane (formerly Mount Albert)	Jeweller	A	1981	169	100
Gordon, Lawrence Trevor	Australia (formerly Northcote)	Panelbeater	A	1981	211	100
Grant, Daniel Kepa	Tauranga	Process Worker	A	1981	157	100
Gundesen, Murray David	Te Puke	Freezing Worker	A	1981	186	100
Gundesen, Pamela Jean	Te Puke	Orchard and Freezing Worker	A	1981	187	100
Hadley, Thelma Eunice	Mount Albert	Retired	A	1980, 1981	509	175
Hadley, Victor George	Mount Albert	Retired	A	1979-1981	546	275
Haira, Stephen Rewi	Masterton	Carpenter	A	1981	177	60
Hall, Nicola Eileen	Christchurch (formerly Orakei)	Receptionist	A	1981	178	150
Hartley, Murray Allan	New Plymouth	Carpet and Lino Layer	A	1978, 1979	5,059	600
Hennebry, Michael Declan	Hamilton	Sales Representative	A	1981	337	200
Hill, Cynthia Mary	Leigh	Teacher	A	1979-1981	518	300
Hurfit, Raymond Maurice	Glendowie	Project Engineer	A	1980, 1981	1,368	600
Johnson, Terry Danny Sydney	Green Bay	Flight Steward	A	1980, 1981	1,404	300
Knight, Barry John	Auckland	Commission Agent	A	1980	1,240	500
Kramer, John Pedro	Hamilton (formerly New Plymouth)	Company Director	A	1978	2,506	1,250
Langtry, Brian Owen	Levin	Plumber	A	1979-1981	2,737	825
Leather, Bertha Maude	Birkenhead	Clerk	A	1979-1981	1,014	500
Leather, Eric Edward	Birkenhead	Warehouse Manager	A	1978-1981	1,222	450
Lee, Pak Fay (also known as Henry Lee)	Mount Wellington	Printer	A	1978-1981	2,802	1,400
Le Page, Gwendolyn Violet	Three Kings	Salesperson	A	1975-1980	4,704	1,700
Lelei, Violetta	Wainuiomata	Cleaner	A	1982	519	250
Light and Shade Ltd.	Hastings	Lighting Retailers	A	1976, 1977, 1979	5,380	3,100
Lorenzen, Raymond Walter	Manurewa	Foreman	A	1979-1981	987	600
McColl, Keryn Elizabeth	Parnell (formerly Henderson)	Receptionist	A	1981	196	35
McElroy, William Donald Inver	New Plymouth	Retired	A	1971-1981	12,151	7,700
McNicholl, Trevor Malcolm	Masterton	Auto Electrician	A	1981	220	80
Mahoney, Edward	New Plymouth	Retired	A	1973-1979	2,886	410

## 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
Mahoney, Grace Mary	New Plymouth	Retired	A	1972-1974, 1976-1979	\$ 1,524	\$ 580
Maihi, Ronald (also known as Ron Marsh)	New Lynn	Labourer	A	1982	361	250
Manley, Hugh Dennis	Wellington	Upholsterer	A	1971	489	400
Maoate, Jack	Wellington	Taxi Driver	B	1974-1980	12,000	6,200
Mardon, Russell James (deceased)	Wellington	Butcher	A	1978-1980	3,519	1,050
Markoff, Patricia	Petone	Bookkeeping Machinist/Landlady	A	1975-1981	4,583	3,450
Markoff, Soko Hristoff	Petone	Labourer/Landlord	A	1975, 1977-1981	946	700
Marleen Salon (Tauranga) Ltd.	Tauranga	Ladies Fashion Store Proprietors	A	1979	4,981	700
Mason, Ronald Thomas	Orewa	Rest Home Proprietor	A	1978-1981	1,175	300
Mercer, Noel Rex	Palmerston North	Linesman	A	1978-1980	4,028	1,000
Milicich, Ivan Anthony	Ngahinapouri	Vintner and Restaurant Proprietor	A	1977-1979	1,715	900
Monahan, Alexander Hugh	Murchison	Farmer	A	1977-1980	1,965	720
Morgan, Frederick Graham John	Ohau	Carrier	B	1976, 1977	1,860	1,150
Muldoon, Michael John	Wanganui	Leather Painter	A	1981	175	75
Narayan, Harakh	Avondale	Motor Mechanic	A	1975-1981	3,398	1,650
Neal, James Jackson	Blenheim	Farm Machinery Salesman	A	1970	2,147	1,500
Neville-White, Ronald Bruce	Papatoetoe	Taxi Operator	B	1977-1982	6,684	3,000
Parnell, Laurette	Otatara	Landlady	A	1971	540	180
Parnell, Lionel Geoffrey	Otatara	Landlord	A	1971	1,654	570
Passey, John Milton	Ashhurst	Farm Manager	A	1978-1981	3,913	1,900
Pearce, Russell Edgar	Howick	Farmer	B	1975-1981	15,521	7,600
Pellikan, Walter Wenzel	Tokoroa	Property Owner	A	1974-1979	31,997	8,000
Rasmussen, Folmar Mark	Pakuranga	Engineer	A	1977-1980	4,422	2,200
Sampson, Rodney Donald	Wellington	Hotel Manager	A	1980, 1981	272	250
Scott, Murray Charles	Christchurch	Company Manager	A	1978, 1979	2,501	850
Selby, Anthony Dean	Whangarei	Salesman	A	1981	364	50
Shanghai Cafe (1972) Ltd.	Wellington	Restaurateurs	A	1978-1980	9,403	5,500
Shepherd, Janice Anne	Wellington	Secretary	A	1980, 1981	638	350
Simpson, Christopher Paul	Paremata	Management Consultant	A	1976-1981	2,616	1,250
Spear, Wayne	Tokoroa	Service Station Proprietor	A	1974-1981	8,375	5,650
Smith, William Kenneth	Upper Hutt	Watchman	A	1979-1981	3,791	2,700
Straker, Stephen Leonard	Palmerston North	Hairdresser	A	1979-1981	1,339	650
Thompson, Alan Stanley	Rotorua (formerly Hamilton)	Boilermaker and Welder	A	1980, 1981	1,315	400
Tolley, Allan Hunt	Napier	Insulator	A	1979, 1980	1,799	1,200
Tolley, Anne Merrilyn	Napier	Insulator	A	1979	479	300
Turner, Gerald Richard	Wellington	Bookshop Proprietor	B	1979, 1980	4,451	1,200
Unasa, Imoa	Glen Innes	Metal Polisher	A	1980-1982	1,338	600
Unasa, Luaiva (also known as Helen Andean)	Glen Innes	Machinist	A	1980	240	200
Vaafusu, Denis	East Tamaki	Storeman	A	1981, 1982	461	350
Vowles, Ernest James	Australia (formerly Wellington)	Painting Contractor	A	1972, 1974, 1975, 1977, 1978	12,952	7,975
Wallace, Stanley Campbell	Tuai	Plumber	A	1977-1979	1,373	500
Wallis, Graham Arthur	Lower Hutt	Labourer	A	1981	315	50
Wards, Murray John	Whenuapai	Milk Vendor/Landlord	A	1973, 1974, 1976-1979	22,491	15,200
Wetere, William Puihi	Mangere	Fork Hoist Driver	A	1980, 1981	1,113	250
Whitehead, Ronald William	Upper Hutt	Electrician	A	1977, 1978	407	200
Wood, John Henry Thomas	Point Chevalier	Clerk	A	1979, 1980	360	50
Wood, Kathleen Betsy	Point Chevalier	Teacher	A	1979, 1980	787	150
Wright, Raymond	Opuia	Motelier	A	1976-1980	13,410	8,600
Yates, John Gordon	Orewa	Marine Engineer	A	1978-1980	288	100
Yee, Andy	Lower Hutt	Fruiterer	A	1977-1979	914	425
Yurak, Roy Vincent	Auckland	Sales Executive	A	1978-1981	635	100
Zalewski, Teresa	Wellington	Landlady	A	1976-1981	4,547	2,100

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

"A" Furnishing False Returns of Income.

"B" Failing to Furnish Returns of Income (with intent to evade liability).

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

## SCHEDULE III

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

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
Adrian Jackson and Sons Ltd.	Taupo	Manufacturing Jewellers	1980, 1981	\$ 2,758	\$ ..
Bolt and Sutherland Ltd.	Wellington	Mathematical and Scientific Instrument Makers	1980-1982	19,003	..
Sutherland, Roger Edward (In relation to Bolt and Sutherland Ltd.)	Wellington	Company Director	1980-1982	..	..
Chapman, Colin Ian	Palmerston North	Forestry Contractor	1982	2,130	..
Duncan Village Ltd.	Wanganui	Geriatric Hospital Proprietors	1982	10,603	..
Focal Point Ltd.	Christchurch	Computer Typesetters	1982	5,073	1,000
Gahan, Terry Neil	Rotorua	Insulator and Engine Reborer	1982, 1983	10,593	..
Griffin, Robin Reynolds	Wellington	Chartered Accountant	1982, 1983	3,290	1,625
Harrison, Reginald	Ruatoria	Painter	1982, 1983	2,311	..
Harvey Plastics (Gisborne) Ltd.	Gisborne	Plastic Manufacturers	1982, 1983	4,264	..
Highway Rent-a-Car Ltd.	Porirua	Rental Car Operators	1982	949	..
Robertson, Peter Brunswick (In relation to Highway Rent-a-Car Ltd.)	Johnsonville	Company Director	1982	..	..
Johnston, Dennis Alexander	Kaikati	Farmer and Contractor	1982, 1983	1,590	..
Jones, Colin Alistair	Christchurch	Builder	1981, 1982	6,153	..
King, Douglas Taki	Christchurch	Decorator	1982	3,744	..
Larry Ellison Motors Ltd.	Foxton	Garage Proprietors	1982	2,509	..
Ellison, Larry Stewart (In relation to Larry Ellison Motors Ltd.)	Foxton	Garage Proprietor	1982	..	..
Latimer Holdings Ltd.	Christchurch	Management Consultants	1980, 1981	14,133	2,370
Lemon, William James	Rotorua	Caterer	1982	3,663	..
Ma, Delia	Christchurch	Food Retailer	1982	106	..
Ma, Merrick	Christchurch	Food Retailer	1982	106	..
Morrison, Roderick John (In relation to Queenwood Motors 1977 Ltd.)	Hamilton	Company Director	1982	1,824	..
Murrays Furniture Ltd.	Christchurch	Furniture Manufacturers	1982	4,204	1,250
Neville, Raymond Benjamin	Whangarei	Auto Trimmer	1982, 1983	290	90
Neville, Sandra Joyce	Whangarei	Auto Trimmer	1982, 1983	290	90
New Zealand Structures Holdings Ltd.	Christchurch	Structural Contractors	1980-1982	10,250	2,060
Provincial Hire Ltd.	Tauranga	Plant and Machinery Hirers	1981, 1982	4,975	..
Porter, Clive Lawrence (In relation to Provincial Hire Ltd.)	Tauranga	Company Director	1981, 1982	..	500
Rafferty, Peter (In relation to Motorcycle Express Ltd.)	Christchurch	Company Director	1982, 1983	4,357	..
Ridley Bros. Gardening Contractors Ltd.	Lower Hutt	Retail Garden Suppliers	1982, 1983	551	..
Ridley, Vivian Wilson (In relation to Ridley Bros. Gardening Contractors Ltd.)	Wellington	Managing Director	1982, 1983	..	..
Rod Elmiger Ltd.	Gisborne	Contractors	1982	10,580	2,610
Ruakaka Stores Ltd.	Ruakaka	General Store Proprietors	1982	960	900
Pitkethley, Ronald Reginald (In relation to Ruakaka Stores Ltd.)	Ruakaka	Company Director	1982	..	..
Singer, Percy Joseph John	Karamea	Logging Contractor	1982, 1983	11,096	1,095
Smith Bros. Trading Fisheries Ltd.	Gisborne	Fishermen	1981, 1982	2,871	730
Smith, Leon Victor	Rakaia	Restaurateur	1982	544	..
Smith, Roberta Joy	Rakaia	Restaurateur	1982	543	..
Snijder, Johan	Porirua	Painter and Decorator	1982	3,975	1,900
South Pacific Truck-N-Tractor Company Ltd. (In receivership)	Tauranga	Truck and Tractor Salesmen and Servicemen	1981	12,595	..
Merrie, Donald McLeod	Tauranga	Company Director	1981	..	..
McNair, Richard Bruce (In relation to South Pacific Truck-N-Tractor Company Ltd. (In receivership))	Mount Maunganui	Company Director and Secretary	1981	..	..
Trend Furnishings Ltd.	Christchurch	Flooring Retailers and Contractors	1983	1,333	..
Pearse, Lance John (In relation to Trend Furnishings Ltd.)	Christchurch	Company Director	1983	..	..
Twinc Engineering Co. Ltd.	Bunnythorpe	Engineers	1982	6,221	..
Wakeling, Walter Bruce	Wanganui	Farmer and Agricultural Contractor	1981, 1982	27,201	..

## 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. PENAL TAX HAS BEEN CHARGED UNDER SECTION 34 OF THE INCOME TAX ASSESSMENT ACT 1957 IN RESPECT 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
				\$	\$
Adamson, Dereck Rowland	Wanganui	Panelbeater	1983	1,977	300
Adzcraft Furniture Ltd.	Featherston	Furniture Manufacturers	1983	1,218	250
Allnatt, Ronald John	Gisborne	Welldriller	1983	2,574	390
Andrews, Barry Robert	Christchurch	Builder	1983	23	45
Antonopoulos, John Yiangas	Wellington	Restaurateur	1982, 1983	554	100
Aplin, Alan Maxwell	Masterton	Meat Processor	1983	386	120
Aplin, Kathleen Ethol	Papakura	Cleaning Contractor	1982, 1983	1,406	1,000
Asbestos Cement Roofing and Contracting Ltd.	Auckland	Roofing Contractors	1983	2,166	450
Asso. Masonry Ltd.	Petone	Bricklaying Contractors	1982, 1983	4,854	350
Automotive Performance Supplies Ltd.	Wellington	Garage Proprietors	1983	1,229	120
Awakeri Post Supplies Ltd.	Edgecumbe	Timber Suppliers	1983	2,022	500
Balkovics, Aurelia	Penrose (formerly One Tree Hill)	Landlady	1982, 1983	376	200
Balkovics, Jozsell	Penrose (formerly One Tree Hill)	Landlord	1982, 1983	376	200
Belmont Studios Ltd.	Glen Eden	Manufacturers and Retailers of Photographic and Gift Supplies	1982	1,696	360
Bentley, George Joseph	Hamilton	Motor Mechanic	1982, 1983	2,087	350
Bernina Sewing Centre (Auckland West) Ltd.	Henderson	Retailers	1980-1983	7,229	1,670
Birkenhead Convenience Store Ltd.	Birkdale	Milkbar and Dairy Proprietors	1983	673	450
Bill Walker (Property) Ltd.	Otorohanga	Theatre Operators	1983	115	60
Bill Walker Television Ltd.	Otorohanga	Home Appliance Dealers	1983	1,965	475
Blain Building Co. Ltd.	Feilding	Contractors and Farmers	1983	1,527	200
Blair, David James	Wanganui	Farmer	1982, 1983	191	90
Booth, Colleen Janette	Tuakau	Clothing Manufacturer	1982, 1983	4,975	250
Booth, Keith Edward	Tuakau	Clothing Manufacturer	1982, 1983	4,976	250
Braddock, Graham Kinnear	Albany	Artist and Art Gallery Proprietor	1977-1979	3,363	1,070
Bridges, Graham David	Hamilton	Plumber	1982, 1983	450	200
G. R. Bruce Ltd.	Te Awamutu	Moteliers	1983	695	100
Bryans Transport Ltd.	Christchurch	Road Transport Operators	1982, 1983	26,843	2,690
Burrell Demolition Ltd.	Palmerston North	Demolition Contractors	1982	15,294	3,000
Campbell, Beverley Anne	Putaruru	Sharemilker	1983	196	105
Campbell, Jack Kenneth	Putaruru	Sharemilker	1983	196	105
Carews Nurseries Ltd.	Papakura	Seedling Nurserymen	1983	15,745	1,500
Castles, Leslie Robert	Gisborne	TV and Radio Salesman and Serviceman	1982, 1983	7,801	2,640
Chinese Samoan Society (Inc.)	Manurewa	Taxi Proprietors	1980, 1981	649	250
Clegg, Graeme Lindsay	Masterton	Shearing Contractor	1982	1,979	250
Coastal Motors Ltd.	Wellington	Garage Proprietors	1982	1,189	600
Coleman, Alan Ernest	New Plymouth	Farmer	1982	495	165
Colin Paul Ltd.	Birkenhead	Carpet Layers	1983	5,372	250
Collitt and Chalklen Ltd.	Takapuna	Hairdressers	1983	3,709	350
Commercial Dry Cleaners Ltd.	Palmerston North	Dry Cleaners	1983	850	100
Consolidated Traders Mining Ltd.	Hari Hari	Gold Miners	1983	9,968	1,010
Cordova Reception Lounge Ltd.	Papatoetoe	Reception Lounge Proprietors	1983	7,272	700
Cowan, James Ross	Waipaoa	Agricultural Contractor	1983	1,638	420
Crabb, Ross Mervyn	Henderson	Carrier	1983	104	50
B. N. Craven Ltd.	Otahuhu	Meat Carriers	1983	9,377	500
Cuba Plastics Ltd.	Auckland	Plastic Distributors	1982, 1983	5,904	1,400
Davies, Andrew John	Takapuna	Food Bar Proprietor	1981, 1982	960	500
Davison, Graham Richard	Huntly	Insurance Agent	1983	1,254	325
Dear, Alan Clive	Palmerston North	Silk Screen Operator	1983	652	200
Denley, Uneta Ann	Timaru	Food Bar Proprietress	1983	909	182
Dennis Blacklaws Ltd.	Lower Hutt	Jewellers and Watchmakers	1982, 1983	3,835	955
Donaldson, Ross Terrence Roy	Kawakawa	Motorcycle Dealer	1983	1,385	280
Donnelly, Kyle Edward	Mount Wellington	Bread and Milk Delivery Contractor	1982	146	30
Donnelly, Shane William Thomas	Papatoetoe (formerly Mount Wellington)	Bread and Milk Delivery Contractor	1982	146	30
Dunwoodie, Milton Leon	Masterton	Post Cutting Contractor	1983	1,368	260
Eisenhut, Robyn Fay	Raglan	Hairdresser	1983	261	65
Electronic Group Ltd.	Auckland	Electronic Engineers	1983	2,697	650
Elfin Industries (N.Z.) Ltd.	Auckland	General Engineers	1981, 1982	7,464	1,000
Elliott, Ronald Alan	Red Beach	Builder	1983	2,266	500
Ennion, Kevin David	Tauranga	Motelier	1982, 1983	1,576	290
Esplin, David Dryden	Christchurch	Food Bar Proprietor	1983	538	175
Fabrikk Mobler Ltd.	Te Atatu South	Furniture Manufacturers	1982, 1983	3,860	500
Fairhall, Clive Anthony	Paroa	Contractor	1981, 1982	7,189	1,790
Fisher, Raymond Hudson	Picton	Builder	1982, 1983	655	270
Fitzgerald Transport Ltd.	Cambridge	Transport Operators	1982	3,866	450

## 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
				\$	\$
Foxton Motorbodies 1978 Ltd.	Foxton	Panelbeaters	1983	968	100
Fullason Products Ltd.	Greytown	Manufacturers and Retailers of Solar Heating Equipment	1983	1,842	600
Gabites, Russell George	Christchurch	Plumber	1980, 1981	343	200
Gammie, Leslie David	Hamilton	Restaurateur	1983	560	150
Geoff Blackburn Steel 1979 Ltd.	Christchurch	Steel Fabricators	1983	5,818	580
George Berry Engineering Ltd.	Kaikohe	Engineers	1983	3,159	300
Giles, Roger Deane	Urenui	Farmer	1982	388	130
Glasgow Electrical Company Ltd.	Marton	Electrical Contractors	1983	818	200
Goldseal Protection and Muffler Services Ltd.	Wanganui	Motor Vehicle Rustproofers	1983	720	200
Gollan, James Patrick	Otorohanga	Cartage Contractor	1981	4,157	500
Goodall, John Allan	Mount Albert (for- merly Gisborne)	Restaurateur	1983	4,672	1,170
Gray, Barbara Marjorie	Wainuiomata	Kindergarten Manageress	1982, 1983	256	110
Gray Bros. (Contractors) Ltd.	Greytown	Building Contractors	1983	1,555	420
Greytown Joinery (1974) Ltd.	Greytown	Joinery Manufacturers	1983	7,695	1,100
Grice, Trevor Joseph	Christchurch	Procurement Specialist	1983	2,713	150
Hagn, Erwin Mark	Wellington	Coffee Bar Proprietor	1983	1,679	420
Hellenic Trumpet Enterprises Ltd.	Wellington	Printers and Bookshop Retailers	1982, 1983	490	500
Hildred, Gloria Anne Yvonne	Wellington	Painting Contractor	1983	384	80
Hodgkinson, Michael Colin	Northcote	Oyster Farmer	1982	1,909	250
Hooker, Gregory Campbell	Wellington	Milk Vendor	1983	329	225
Horne, Gary	New Plymouth	Painter and Paperhanger	1983	265	150
M. F. Horsley Builders Ltd.	Rotorua	Builders	1982, 1983	358	100
Hume, Maida	Wellington	Clothing Manufacturer	1983	630	150
Hunter, Colin Russell	Rotorua	Logging Contractor	1983	3,344	500
Hunter, Phyl George	Rotorua	Logging Contractor	1983	3,344	500
International Records Ltd.	Auckland	Record Retailers	1983	2,058	500
International Storage Ltd.	Auckland	Second-hand Dealers	1983	497	100
International Taskman Ltd.	Howick	Labour Pool Organisers	1982, 1983	3,568	300
Jacob Enterprises Ltd.	Remuera	Dairy Proprietors	1983	1,107	250
Jackson and McGirr Ltd.	Greymouth	Plumbers	1983	3,625	700
James Francis Holdings Ltd.	Mount Albert	Ladies Outfitters	1983	859	100
Janey Superette Ltd.	Dunedin	Dairy Proprietors	1982	334	120
Jaywey Holdings Ltd.	Kohimarama	Restaurateurs	1983	1,995	550
Jellie, Hugh Philip	Moerewa	Veterinarian	1982	2,746	270
Jillcraft Parnell Ltd.	Parnell	Lambskin and Suede Retailers	1983	156	100
Jim Holmes Ltd.	Royal Heights	Garment Retailers	1983	348	350
Joe, Aileen	Petone	Fruiterer	1983	616	170
John Hay Cars Ltd.	Auckland	Second-hand Car Dealers	1983	320	200
Keiller Engineering Ltd.	Hamilton	Engineers	1983	707	200
Kelly, Michael Donald	Huntly	Painter	1983	2,702	450
Keown and Greenwood Ltd.	Masterton	Jewellery Retailers	1983	1,772	600
Keown Manufacturing Ltd.	Masterton	Jewellery Manufacturers	1983	376	190
Kopanui Dairy Ltd.	Waikanac	Dairy Proprietors	1983	328	235
La Nouvelle Cuisine Ltd.	Wellington	Restaurateurs	1983	1,411	710
Lamb, Derrol Ernest	Birkenhead	General Goods Retailer	1983	514	125
Lanson Holdings Ltd.	Auckland	Convalescent Home Operators	1982, 1983	6,598	450
Larsen, Laurence Baden	Huntly	Pottery Retailer	1982, 1983	1,095	490
Lawry, Maurice Aubrey	Christchurch	Builder	1983	1,653	825
Layrite Concrete Auckland Ltd.	Auckland	Concrete Contractors	1983	636	200
Lea, Kenneth Jonas	Lower Hutt	Clothing Manufacturer	1983	6,259	2,000
B. A. Leadbeater Ltd.	Auckland	Printers and Copiers	1983	889	400
Leaf, Gilbert Christopher	Manurewa	Paving Contractor	1982, 1983	2,668	300
Leamington Electrical Company Ltd.	Cambridge	Electrical Contractors	1982, 1983	1,757	750
Leather House (N.Z.) Ltd.	Oamaru	Leather and Sheepskin Manufacturers	1983	2,110	100
Lee, Brigitte Mary Cecilia	Christchurch	Hamburger Bar Proprietress	1983	217	210
Lemington Holdings Ltd.	Penrose	Tool, Dye and Jig Manufacturers	1983	4,302	500
Le Prou, David Edward Milton	Taumarunui	Fruiterer and Market Gardener	1983	1,010	200
D. W. and M. V. Lewis Ltd.	Mount Wellington	Dairy Proprietors	1983	160	300
Lim, Norman	Pukekohe	Market Gardener	1982, 1983	4,993	700
Lin Stevenson Ltd.	Oamaru	Agricultural Contractors	1983	3,656	550
Longstaff, Ronald Stanley	Howick	Accountant	1982, 1983	606	300
Lowe, Hue	Wellington	Fruiterer	1982, 1983	277	190
McCracken and White Ltd.	Hastings	Transport Operators	1983	1,287	105
McGranes Office Furniture Ltd.	Howick	Furniture Manufacturers	1983	5,695	1,250
McGregor Packaging Ltd.	Onehunga	Packaging Manufacturers	1983	6,844	500
McGuire, Robert Charles	Hamilton	Dairy Farmer	1983	949	115
Machinehead Engineering and Contracting Company Ltd.	Auckland	Builders	1982, 1983	3,042	350
Madison Brokers Ltd.	Auckland	Insurance Consultants and Financial Brokers	1983	4,521	450
Magan, Girish	Glenfield	Fruit Retailer	1983	196	200
Manawatu Sports News Ltd.	Palmerston North	Newspaper Publishers	1983	2,584	300
Mane, Sarah Adelaide	Whangarei	Clothing Manufacturer	1983	6,635	1,340
Marsh and Helms Contractors Ltd.	Manurewa	Earthmoving Contractors	1982, 1983	7,639	200

## SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Office(s) Occurred	(5) Amount of Tax Deductions Involved in Office(s)	(6) Amount of Penal Tax Imposed
				\$	\$
Maximum Security Ltd.	Auckland	Security Service Operators	1983	32,638	500
May's Butchery Ltd.	Sandringham	Butcher	1983	307	75
Meichtry and Sons Ltd.	Tauranga	Grocery Proprietors	1983	1,812	450
Michael, Frances Mary	Birkenhead	Art Gallery Proprietress	1983	123	105
Michael, Malcome George	Birkenhead	Art Gallery Proprietor	1983	124	105
Milburn, John Granville	Auckland	Second-hand Car Dealer	1983	665	250
Mills, Noel Graeme	Henderson	Electrician	1983	1,709	600
Milne, John Ralph	Howick	Builder	1983	361	200
Milne, Margaret Denise	Roxburgh	Restaurant Manageress	1982, 1983	2,367	900
Milne, Russell Wayne	Roxburgh	Butcher	1982, 1983	2,367	900
Milson Graphic Print Ltd.	Wellington	Printers and Commercial Artists	1983	363	220
Mitchell, Graham	Matamata	Electrician	1983	1,119	450
Moir, Leslie Roy	Papatoetoe	Coal Merchant	1983	1,506	400
Molloy, Beth	Browns Bay	Delicatessen Proprietress	1983	225	112
Molloy, Gregory Charles	Browns Bay	Delicatessen Proprietor	1983	225	113
Monk, Brian Donald	Glen Eden	Printer	1983	147	75
Monsoon Enterprises Ltd.	Auckland	Fashionwear Manufacturers	1983	762	475
Moody, Iain Allan	Palmerston North	Builder	1982, 1983	1,445	1,400
Norton Metal Components Ltd.	Takapuna	Electrical Equipment Manufacturers	1983	1,008	200
Mowat, Bruce John	Te Atatu	Butcher	1979, 1980	1,201	175
Mumford, Ian Trevor	Akatarawa	Commercial Cleaner	1983	105	30
Murdoch, John Stanley	Mount Maunganui	Exhaust System Manufacturer	1982, 1983	553	200
Murray, Carol Ann	Taihape	Paint and Panel Shop Proprietress	1983	813	160
Murray, Warren John	Taihape	Paint and Panel Shop Proprietor	1983	1,626	325
L. and M. Myles Ltd.	Remuera	Caterers	1983	597	500
Nevin, Myrtle Jean	Timaru	Dairy Proprietress	1983	290	50
Newitt, Lloyd Berwyn	Maungaturoto	Farmer	1983	273	80
Nixon, Nigel Brian	Wellington	Clothing Manufacturer	1983	630	150
Nobles (Invercargill) Ltd.	Invercargill	Coffee Shop Proprietors	1982, 1983	5,394	1,350
North Canterbury Displays Ltd.	Rangiora	Furniture Dealers	1983	118	115
Novac Industries Ltd.	Greytown	Leather and Soft Goods Manufacturers	1983	433	400
Oakleaf International Ltd. and Co.	Auckland	Plastic Moulders	1983	12,429	2,400
Obsolete American Parts Ltd.	Penrose	Motor Vehicle Parts Retailers	1982, 1983	925	200
O'Flaherty, Terence Desmond	Wellington	Takeaway Bar Proprietor	1983	300	300
Otorohanga Disposals Ltd.	Otorohanga	Refuse Collectors	1983	2,030	350
Parahaki Motors Ltd.	Whangarei	Garage and Service Station Proprietors	1983	5,750	500
Patel, Chhagan Ramji	Porirua	Grocery and Dairy Proprietor	1983	448	300
Prangley, Peter Roylance	Papakura	Panelbeater	1983	3,598	750
Prestidge, Murray Donald	Christchurch	Contractor	1983	789	150
Reid, Alfred	Matamata	Horse Trainer	1983	298	75
Roberts, Earlwynne Malcolm	Otorohanga	Farmer	1982, 1983	718	225
Roberts, Janet Heather	Otorohanga	Farmer	1982, 1983	718	225
Robinson, Alistair Norman	Ruawai	Farmer	1981, 1982	857	300
Rogers, Jennifer Ann	Porirua	Auctioneer, Valuer and Second- hand Dealer	1983	2,104	215
Ruakaka Stores Ltd.	Ruakaka	General Store Proprietors	1983	565	500
Schader, Peter	Point Chevalier (formerly Rotorua)	Precision Engineer	1982, 1983	8,280	2,100
Schmidt, Eunich Nerolie	Christchurch	Dairy Proprietress	1982, 1983	300	95
G. M. Schoushkoft Ltd.	Mount Eden	Insulation Contractors	1982, 1983	2,909	225
Sedgley, Ronald Arthur	Christchurch	Plumber	1983	448	90
Sewex Enterprises Ltd.	New Lynn	Sewing Machine Distributors	1982, 1983	1,431	325
D. M. Sharp and Son Ltd.	Remuera	Wirework Manufacturers	1981, 1982	10,291	1,500
Sisterson, Mathew Ian Guy	Hamilton	Engineer	1982, 1983	1,255	350
Smith, Robert Ernest	Hamilton	Bottle Dealer	1982, 1983	2,859	600
Smith, Valerie Marcia	Mount Eden	Carpet Layer and Cleaner	1982, 1983	5,153	375
Sorensen Engineering Ltd.	New Lynn	Engineers and Exporters	1982, 1983	10,424	250
Spa Inn Ltd.	New Plymouth	Sauna and Massage Parlour Proprietors	1983	641	210
Spa Road Nurseries Ltd.	Taupo	Nurserymen	1983	934	200
Star-Key Pleasure Craft Ltd.	Christchurch	Boat Builders	1983	332	160
Steam Master Ltd.	Auckland	Manufacturers and Exporters of Carpet Cleaning Machinery	1982, 1983	3,611	350
Stephen Kerry Ltd.	Wellington	Clothing Manufacturers	1983	1,186	310
Stone, Harold Leonard	Kaipoi	Farmer	1983	144	100
Stratton, Alan James	Wanganui	Horse Trainer	1983	343	155
Sucklings Food Market (Tai Tapu) Ltd.	Tai Tapu	Grocery Store Proprietors	1982	1,482	720
Superior Skilled Building Ser- vices Ltd.	Royal Oak	Building Contractors	1983	1,013	100
Taupo Tele Tronics Ltd.	Taupo	T.V. Repairers	1983	2,981	300
Theobald Farms (King Country) Ltd.	Matamata	Farmers and Moteliers	1982, 1983	596	190
Thompson, Neil Anthony	Invercargill	Concrete Contractor	1983	910	250
Thompson, Rodney Gordon	Hastings	Orchardist	1983	2,892	150
Thoroughbred Horse Transport Ltd.	Manurewa	Carriers and Transporters	1983	7,647	2,000



## SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				\$	\$
Timoko, Marlene	Blaketown	Fisherwoman	1982, 1983	755	190
Timoko, Peter	Blaketown	Fisherman	1982, 1983	756	190
Toko, Michael Phillip	Otorohanga	Bushfelling Contractor	1982	1,681	250
Tractor Parts Waikato Ltd.	Hamilton	Tractor Wreckers and Rebuilders	1982	1,469	480
Trangen Engineering Ltd.	East Tamaki	General Engineers	1982, 1983	10,082	200
Truman, Wayne Gerrard	Tolaga Bay	Scrubcutter	1983	428	110
Twilight Cafe 1981 Ltd.	Te Kuiti	Cafe and Milkbar Proprietor	1983	808	150
Van Kuyk, Irene Rose	Browns Bay	Restaurateur	1983	1,129	100
Victorian Coffee Gallery Ltd.	Christchurch	Coffee Shop Proprietors	1983	259	90
Waitomo Caves Store Ltd.	Waitomo	Storekeepers and Service Station Proprietors	1983	1,256	125
Waitomo Opossum Trappers Ltd.	Te Kuiti	Opossum Skin Traders	1981, 1982	2,493	450
Wall, Mervyn John	Point Chevalier	Dentist	1982, 1983	424	65
C. A. Wallace Transport and Storage Co. Ltd.	Porirua	Cartage Contractors	1983	387	150
Walsh, Maureen Patricia	Takapuna	Food Bar Proprietress	1982, 1983	984	150
Wellington Marine and General Engineering Co. Ltd.	Wellington	Marine and General Engineers	1982, 1983	3,577	900
Wenborn, Leo Joseph	Christchurch	Coffee Lounge Proprietor	1983	452	100
Wilcox, Lena	Mangere	Hairdresser	1983	4,359	350
Williams Leslie and Co. Ltd.	Browns Bay	Building Contractors	1982, 1983	14,136	1,350
Win Blake Panelbeaters Ltd.	Avondale	Panelbeaters	1982, 1983	3,059	325
Whitley, Peter	Gisborne	Builder	1982, 1983	1,499	380
Wooden Workshop Ltd.	Auckland	Woodturners and Furniture Manufacturers	1983	5,923	400
Woodworld 1974 Ltd.	Mount Eden	Vinyl Repairers	1983	685	300
X-pert Print Finishers Ltd.	Papatoetoe	Print Finishers, Manufacturers and Stationers	1983	31,477	400
Yarndley, William Austin	Te Awamutu	Farmer and Agricultural Contractor	1983	4,176	500
Zettwitz, Frederick	Auckland	Musical Instrument Dealer and Repairer	1982, 1983	1,483	275
Zinc Oxide Ltd.	Auckland	Chemical Manufacturers	1982	4,623	1,000

