



# SUPPLEMENT

TO THE

# NEW ZEALAND GAZETTE

OF

THURSDAY, 1 MARCH 1984

*Published by Authority*

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WELLINGTON: MONDAY, 5 MARCH 1984

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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 1983. Also included in the following Schedules are the names of persons (including companies) who in respect of certain offences relating to taxation, have been convicted or have been charged penal tax for an earlier period but have not been included in the earlier *Gazette* notice.

Dated at Wellington this 31st day of January 1984.

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
					\$	\$
<i>Northern Region</i>						
England, Leonard Walter	Henderson	Plasterer	A	1973-1979	9,386	7,030
Greer, James Herbert	Point Chevalier	Retired	A	1977	330	220
Gutry, Trevor Roy (also known as Trevor Askew)	Papatoetoe	Butcher/commercial cleaner	A and C	1980-1982	4,843	3,300
Johnston, Pauline Margaret	Remuera (formerly of Beachhaven)	Librarian	A	1980, 1981	1,518	1,100
Pawley, Frank (also known as Frank James Johnson)	Auckland	Caretaker	A	1975-1980	6,871	..

## 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
					\$	\$
<i>Waikato Region</i>						
Austen, Michael Thomas	Hamilton	Salesman	A	1976-1980	1,559	1,600
Katene, Melvin	Normanby	Freezing worker	A	1976-1980	6,715	5,400
Katene, Raymond Barney	Taradale	Hunter/trapper	A	1973-1979	39,419	10,000
McLaren, Alan James	Haumoana	Farmer	A	1978-1980	4,439	4,400
Mann, Edward Bruce	New Plymouth	Company director	A	1975, 1976	3,001	2,400
Peters, Edward William	Cambridge	Insurance assessor	A	1979-1981	13,764	13,700
Rangitikei-Ruapehu Services Ltd.	Marton	Transport service operators	A	1975-1979	8,852	4,700
James, Kevin Thomas (In relation to Rangitikei-Ruapehu Services Ltd.)		Company director	B	1975-1979	..	..
Reed, Murray David	Stratford	Opossum trader/eel fisherman	A	1978-1980	6,564	2,200
Ulyatt, Frederick Marcus John	Napier	Landlord	A	1977-1981	6,083	5,950
Whiting, Denis Joseph	New Plymouth	Company director	A	1975, 1976	2,940	2,400
<i>Central Region</i>						
Brown, Harold Arthur	Wellington	Glazier	A	1971-1978	24,093	11,950
Di Mattina, Guiseppe	Kaikoura (formerly of Wellington)	Fish retailer	A	1975-1978	9,775	9,000
Guthrie, Barry John	Featherston	Commercial fisherman	A	1976-1978	3,127	3,300
Heveldt, Francis Harold	Whitby	Retired	A	1978-1982	4,080	3,725
Lum, Ian Joe	Lower Hutt	Electrical tester	A	1977-1981	5,167	2,550
Pihema, Joe Matangi	Wellington	Labourer	A	1978-1981	11,079	8,600
<i>Southern Region</i>						
Bull, Ronald James	Riverton	Fisherman	A	1977, 1979, 1980	1,921	430
Clark, John McMullen	Nelson	Car dealer/green grocer/musician	A	1976, 1977, 1979	3,915	..
Drake, Marion Lydia	Christchurch	School teacher	A	1978-1981	1,998	500
Garvin, Robert James	Timaru	Machinist	A	1977-1981	11,343	2,820
E. R. Griffiths and Co. Ltd.	Christchurch	Manufacturers of leather goods	A	1976-1981	7,081	4,250
McGregor, Brent	Ashburton	Grocer	A	1975-1981	5,205	2,590
Nepia, Martin William (Jnr)	Invercargill	Oyster opener	A and C	1982	..	..
Pence, Ben Anthony	Christchurch	Hairdresser	A	1977, 1979, 1980	4,263	1,350
R. J. Spriggs Ltd.	Invercargill	Motor vehicle dealers	A	1979, 1980	2,203	830
Spriggs, Ronald James	Invercargill	Motor vehicle dealer	A	1977, 1978	3,802	2,040
Transport (Waimate) Ltd.	Waimate	Transporters	A	1981	1,116	1,100
Varcoe, Gordon Douglas	Invercargill	Taxi driver	A	1978-1980	3,295	..

\*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
					\$	\$
<i>Northern Region</i>						
Barclay, Rodney Stewart	Onehunga	Wool carder	A	1982	376	100
Baugh, Anna Mary	Grey Lynn	Secretary	A	1982	266	100
Beck, Sandra Francis	Avondale	Student (formerly nurse)	A	1982	100	50
Brass, James Clifford	Glen Eden	Driver	A	1982	398	100
Brindle, Wendy	Mount Eden	Sales supervisor	A	1979-1982	3,656	700
Browning, Lorraine	Northcote	Chef	A	1981	261	50
Buttimore, Brian Sydney	Manurewa	Storeman	A	1982	361	100
Byleveld, Stephanus Adrianus	Murrays Bay	Engineer	A	1977-1982	2,592	1,550
Cawson, Henry Ambler	Arkles Bay	Company director	A	1974-1978	3,688	650
Cawson, Robert Henry	Glendowie	Commercial cleaner	A	1975, 1978	5,885	2,000
Collecutt, Brett William	Birkenhead	Carpenter	A	1982	148	50
Cooper, Chad Howard Mark	Clevedon	Storeman	A	1982	531	150
Darling, Derek Ramon	Torbay	Clerk	A	1980-1982	853	550
Darling, Joan	Torbay	Bookkeeper	A	1979-1982	2,038	1,300
Davis, Katherine Frances	Milford	Clerk	A	1982	295	200
Dawson, Christopher Charles	East Tamaki (formerly of Henderson)	Processor	A	1982	154	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
					\$	\$
<i>Northern Region—continued</i>						
T. and T. Despotaki Ltd.	Saint Heliers	Fish shop proprietors (formerly coffee lounge proprietors)	A	1971-1981	19,492	9,600
Despotaki, Tasula	Saint Heliers	Company director	A	1975-1981	2,304	1,220
Despotaki, Theodore	Saint Heliers	Company director	A	1975-1978	2,261	1,380
De Thierry, Kate	Western Springs	Machinist	A	1982	171	100
De Thierry, Lavinia	Papatoetoe	Machinist	A	1982	219	200
De Vos, Bernadine	Mission Bay	Key-to-Disc operator	A	1982	380	250
Di Riscio, Diane	Point Chevalier	School teacher	A	1973, 1974	1,464	350
Donaldson, Ross Gordon	Glen Eden	Labourer	A	1982	245	150
Dragland, Bjarne Olaf	Mangere	Laboratory technician	A	1982	467	300
Driver, Susan	Otahuhu	Cleaner/keypunch operator	A	1982	105	50
Dunn, Sarah Elizabeth	Mangere	Office worker	A	1982	139	100
Eddy, Stuart Peter	Kelston	Shop assistant	A	1982	146	100
Edgecombe, Michelle Debra	Mount Roskill	Machine operator	A	1982	162	100
Edgell, Betty May	Takapuna	Real estate agent	A	1978-1981	3,237	1,620
Edgell, Ronald Henry	Takapuna	Manager	A	1978-1981	4,096	2,050
Edwards, Robin Grant	New Lynn	Bank officer	A	1982	248	200
England, Leonard Walter	Henderson	Plasterer	A	1972	3,994	3,000
Esekia, Selau	Grey Lynn	Chamberhand	A	1982	321	200
Eva, Tony	Te Atatu North	Apprentice toolmaker	A	1982	107	50
Fa'Atau, Fa'afetai	Manurewa	Trim assembler	A	1982	133	100
Feary, Gregory Phillip	Glen Eden	Factory hand	A	1982	128	100
Field, Douglas Warren	Wiri	Engineer	A	1982	664	450
Filipo, Asora	East Tamaki	Taxi driver	A	1982	251	150
Finai, Malu Michael	Otara (formerly of Wiri)	Process worker	A	1982	187	150
Fiso, Tanu	Otara	Freezing worker	A	1982	187	150
Fitzgerald, Wendy Ruth	Avondale	Key operator	A	1982	256	150
Flynn, Brian Keith	Panmure	Despatch clerk	A	1982	136	100
Fotu, Manako	Otahuhu	Labourer	A	1982	629	500
Franklin, Ian John	New Lynn	Storeman	A	1982	477	100
Fuatai, Sepoima Simanu	East Tamaki	Assembler	A	1982	152	100
Fujimoto, Hiroshi	Mount Roskill	Process worker	A	1982	628	400
Gage, William Shane	Mangere	Labourer	A	1982	274	200
Galley, Anna Maria	Mangere	Nurse	A	1982	195	125
Gaudin, David Norman	Ellerslie	Landscape gardener and earthmoving contractor	A	1979-1982	9,451	7,050
Gedge, Soren Neilson Karl	Western Springs	Civil servant	A	1978-1980	1,116	350
Gillard, Stephen Andrew	Glen Eden	Toll operator	A	1982	417	250
Goodhue Electrical Ltd.	Auckland	Electrical contractors	A	1970-1978	6,788	4,070
Grace, Kevin Victor	Saint Heliers	Engineer	A	1978-1982	2,750	1,780
Grace, Merle Hockley	Saint Heliers	Retired	A	1978-1982	312	185
Grace, Neil Wallace	Saint Heliers	Engineer	A	1978-1982	9,898	5,200
Grace, Walter Colin Anzac	Saint Heliers	Retired	A	1978-1982	656	415
Gray, Peter Phillip	Otahuhu	Fitter/welder	A	1982	502	300
Gray, Stuart Peter	Northcote	Sales representative	A	1982	265	200
Greer, James Herbert	Point Chevalier	Retired	B	1975, 1976, 1978-1981	1,398	920
Guthrie, Christopher Murray	Remuera	Clerk	A	1982	167	100
Gwillim, John Howard	Herne Bay	Chef	A	1982	435	300
Ha, Minh Quang	Mount Eden	Waiter	A	1982	465	300
Hanson, John Malcolm	Glendowie	Company director	A	1974-1977	2,785	1,000
Hapuku, Ivan Ekengarangi	Mangere East	Process worker	A	1982	157	100
Harris, Steven Michael	Henderson	Storeman	A	1982	322	200
Hart, Paul Raymond	Henderson	Production supervisor	A	1982	439	200
Hasani, Kamil Fehmi	Australia (formerly of Pakuranga)	Cook	A	1980	1,038	500
Hasani, Ljubica	Australia (formerly of Pakuranga)	Factory hand	A	1980	689	350
Hassan, Gregory	Mount Roskill	Electrician	A	1982	227	150
Hei Hei, John	Otara	Polisher	A	1982	114	75
Hendry, John Leslie	Beachhaven	Process worker	A	1982	1,103	500
Herewini, Elsie	Otara	Textile worker	A	1982	177	100
Hewitt, Brian Murray	Birkenhead	Providore	A	1979-1981	1,716	260
Higgins, Debra Francis	Grey Lynn	Bartender	A	1981	483	400
Hola, John	Onehunga	Process worker	A	1981, 1982	2,080	350
Hooper, Bryce Andrew	Papatoetoe	Bartender	A	1982	325	200
Jones, Lyn	Glenfield	Clerk	A	1981, 1982	920	100
Jugum, Maria	Henderson	Orchardist	A	1980, 1981	265	40
Jugum, Martin	Henderson	Orchardist	A	1978-1982	4,913	860
Katipa, Nooti	Mount Roskill	Assistant locomotive supervisor	A	1981, 1982	500	100
Katipa, Patricia Mary	Mount Roskill	Waitress	A	1981, 1982	644	100
Ketteringham, Garth Anthony	Papatoetoe	Technician	A	1980, 1981	3,430	2,000
Kevey, Grant David	Glenfield	Panelbeater/spray painter	A	1982	535	50
Langford, Grahame Arthur	Avondale	Products manager	B	1979, 1980	3,285	250
Logan, Betty Joan	Mount Albert	Machinist	A	1980-1982	645	150
Logan, Paul Ernest Vincent	Mount Albert	Company director	A	1980-1982	842	200
Lovering, Derek Oswald	Henderson	Retired	A	1980-1982	2,475	500

## SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
<i>Northern Region—continued</i>						
Lupton, Janice Dawn	Browns Bay	Draper	A	1977-1981	1,680	500
McKenna, Ethel Miriam	Whangarei	Engineer's assistant	A	1979-1981	685	125
McKenna, Joseph	Whangarei	Engineer's assistant	A	1979, 1980	679	200
Mahony, Bryan Warren	Pukekohe	Company director	A	1981	203	50
Mansell, Robert John	Grey Lynn	Disc jockey/signwriter	A and B	1977-1980	6,427	4,150
Mansor, Paul Thomas	Ellerslie	Flight steward	A	1981, 1982	1,648	1,000
Martin, Simon	Ngunguru	Netmaker	A	1977-1979	3,142	300
Mathieson, Julian Michael	Auckland	Solicitor	A	1982	646	100
Millican, John William	Blockhouse Bay	Fitter/welder	A	1982	586	100
Murfit, John Malcolm	Takapuna	Solicitor	A	1975-1977	13,519	8,200
Pat Matin and Son Ltd.	Ngunguru	Netmakers	A	1981	445	100
Probert, Muriel Frances	Te Atatatu South	Clerk	A	1977-1981	3,411	1,500
Russell, Ivan Roland	Warkworth	Farmer	B	1973-1981	5,949	2,400
Scharvi, Maree Marilyn	Drury	Piece worker	A	1981, 1982	2,606	900
Senanayake, Don Padmasiri	Manurewa	Medical practitioner	A	1980, 1981	2,672	2,800
Shalfoon, Stephen	Saint Heliers	National superannuitant	A	1979, 1980	4,836	2,000
Shaw, Colin Henry	Henderson	Printer	A	1980, 1981	482	150
Shaw, Margaret	Henderson	Secretary	A	1980, 1981	482	150
Silvester, Colin Maxwell	Papatoetoe	Sales representative	A	1980, 1981	292	270
Sinclair, Barry Wayne	Lower Hutt	Industrial manager	A	1981	324	100
Slater, Shek Hong Lisa	Waterview	Shop assistant	A	1982	160	50
Stowers, Iokapeta Ane	Kelston	Nurse/cleaner	A	1980-1982	1,656	750
Suanui, Seko	Avondale	Process worker	A	1982	409	200
Sui, Fiona	Otahuhu	Machinist	A	1982	198	150
Sunde, Christine Mary	Forrest Hill	Packer	A	1982	275	100
Tafua, Ioane	Ponsonby	Nurse	A	1982	591	200
Talagi, Maru Puni	Epsom	Porter/barman	A	1982	222	100
Taua, Graham	Papakura	Labourer	A	1982	258	150
Taukilo, Koloki	Manurewa	Car assembler	A	1981	1,002	500
Teremoana, Teremoana (also known as Terry)	Grey Lynn	Labourer	A	1982	440	300
Tohi, David Latu	Epsom	Labourer	A	1982	206	100
Turner, Shane Robert	Massey	Butcher/milkman	A	1982	384	200
Waardenburg, Ineke Aka Peter	Glendene	Shop assistant	A	1978-1981	442	250
Waardenburg, Wieger	Glendene	Real estate salesman	A	1978-1981	1,399	450
Walton, Muriel May	Kumeu	Escort	A and B	1976-1982	1,286	675
Wong, Jan Mung	Mangere	Commercial grower	A	1980, 1982	187	180
Wong, Ng Shee	Mangere	Commercial grower	A	1979-1982	2,699	2,520
Wong, You Fook	Mangere	Commercial grower	A	1979-1982	3,394	3,340
Wood, Alexander Robert	Mount Roskill (formerly of Avondale)	Salesman	B	1978, 1979	1,132	600
Wood, Graham Ross	Wiri	Footwear clicker/takeaway assistant	A	1982	1,452	350
Wright, John Patrick	Glen Eden	Auto electrician	A	1982	558	300
<i>Waikato Region</i>						
Andrew, Elaine Elizabeth	Australia (formerly of Hamilton)	Motelier	A	1978-1980	1,298	600
Andrew, Morton David	Australia (formerly of Hamilton)	Motelier	A	1978-1980	790	350
Blyth, Donald McLellan	Lower Hutt (formerly of Hamilton)	Painting contractor	A	1979-1981	7,173	6,000
Dave Hall Ltd.	Huntly	Ladies and mens outfitters	A	1979-1981	3,341	1,215
Dempsey, Daniel Maurice	Rotorua	Meter reader	A	1981, 1982	961	200
Gannon, Mark Alexander	Hamilton	Glazier	A	1981	376	70
Havelock North Butchery Ltd.	Hastings	Butchers	A	1973-1979	15,030	7,500
Jogia, Manilal Keshavji	Hamilton	Dental surgeon	A	1976-1979	15,503	4,650
Johns, George James Edgar	Bell Block	Farmer	A	1976-1980	5,507	5,450
Johnston, Bryce Frederick Andrew	Te Aroha	Lawnmower salesman and serviceman	A	1977-1980	1,759	1,700
Kingi, Robert	Rotowaro	Coal miner	A	1982	144	140
Lansdown, Dianne Christine	Matamata	Milk vendor/farmer	A	1980, 1981	351	280
Lansdown, Kevin Graham	Matamata	Milk vendor/farmer	A	1975-1981	7,151	5,700
Lochhead, Leicester Roderick Oswald	Rotomua	Civil servant	A	1981, 1982	649	150
McAler, Peter Alphonsus	Napier	Builder	B	1977-1981	12,636	3,700
O'Brien, Maurice	Tokoroa	Labourer	A	1982	328	250
Scott, Wilfred Norman	Turangi	Drycleaner	A	1979-1982	10,930	3,000
H.B. Stock Buying Co. Ltd.	Hastings	Stock buyers	A	1973, 1975-1977	751	740
Thomas, Benjamin James	Huntly	Miner/labourer	A	1982	705	500
Thomas, Ronald Stephen	Waihi	Radiographer	A	1980-1982	6,340	3,100
Tipene, Peter William	Kawa Kawa	Freezing worker/trainee teacher	A	1982	279	200
Unka, Kanti Jamnadas	Hawera	Fruiterer	A	1981	503	500
Wellington, Heather Joy	Taumarunui	Clerk	A	1982	88	60
Westbrook, Anthony William	Hamilton	Cycle retailer	A	1979-1982	647	640
Westbrook, Jean	Hamilton	Cycle retailer	A	1979-1982	842	840

## 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
<i>Waikato Region—continued</i>						
Wills-Rawlings, Roger Henry	New Plymouth	Welder	A	1978	4,561	1,825
Wright, Marcel Gordon	New Plymouth	Carpet and lino layer	A	1978-1980	1,357	1,100
Wycherley, Ava Craig	Hamilton	Secretary	A	1979-1982	2,958	1,500
<i>Central Region</i>						
Anderson, Kenneth David	Wellington	Property investor	A	1976-1979	13,546	13,400
Balkema, Thomas (also known as Bond, John; Smith, John; Smit, John; Bell, Thomas)	Wellington	Cleaner	A	1979-1981	6,120	4,850
Beales, Owen David	Pahiatua	Farm manager	A	1977-1981	2,386	1,850
Booth, Craig Richard	Carterton	Farm worker	A	1982	249	50
Brown, Harold Arthur	Wellington	Glazier	A	1968-1970	3,389	1,600
Brown, Nga Tungaane	Waiouru	Telephonist	A	1982	531	100
Champion, Raewyn Joy	Wellington	Company director	A	1975-1978	828	840
Champion, Stuart Garth	Wellington	Company director	A	1975-1978	1,974	1,340
Clifford, John Michael	Palmerston North	Property owner	A	1977-1981	8,211	7,070
Fernhill Farms Ltd.	Levin	Pig farmers	A	1974-1978	11,467	7,450
Ghuznee Traders Ltd.	Wellington	Driving instructors	A	1975, 1976, 1978	1,004	200
Hantom, Dale Gwen	Auckland	Naval rating	A	1982	172	80
Horo, Henry	Wellington	Refuse collector/laundromat proprietor	B	1977-1981	11,953	6,500
Jankiewicz, Tadeusz Jan	Wellington	Plumber	B	1979-1981	1,460	950
Jarvis, Wayne Barry	Lower Hutt	Metal polisher	B	1978-1981	3,590	2,350
Kerse, James Bruce	Lower Hutt	Accountant	B	1978, 1979	3,169	430
Knotts, Marianna Cornelia	Wellington	Dressmaker	B	1980	327	300
Lamkum, Sonny	Wellington	Cook	A	1980, 1981	3,283	2,600
Little, Kerry Joseph	Pahiatua	Shop proprietor/signwriter	A	1981	1,019	700
McMaster, Alan John	Greytown	Orchardist	A	1979-1981	837	600
Manning, Phillip William	Lower Hutt	Refuse collector	B	1972-1981	6,081	5,350
Mokalei, Donny Ikaposi	Porirua (formerly of Whangarei)	Labourer	A	1982	113	70
O'Hara, Peter Anthony	Masterton	Unemployed beneficiary (formerly civil servant)	A	1982	210	75
Pankhurst, Russell	Eastbourne	Company manager	A	1979-1982	3,118	1,500
Parker, Jeanette Elaine Cecilia	Wellington	School teacher	A	1978, 1979, 1981, 1982	2,740	2,700
Perrott, Frank William	Wellington	Retired	A	1980-1982	3,946	1,600
Petrie, Dudley Alexander	Wellington	Retired	A	1976-1982	2,174	1,400
Phillips, Lorraine	Wellington	Computer engineer	A	1980-1982	944	600
Philps, Gloria Jean	Upper Hutt	Process worker	A	1978-1982	3,158	2,500
Pihema, Joe Matangi	Wellington	Labourer	B	1977	1,929	1,500
Pudney, Hilda Ruth	Tauranga (formerly of Levin)	Hair stylist	A	1974-1981	15,123	9,850
Pugh, Desmond Charles	Porirua	Fireman	A	1980-1982	1,201	1,200
Robertson, Charlie	Porirua	Machinist	A	1982	450	50
Scott, Douglas John Tillie	Kimbolton	Builder	A	1977-1979	3,467	1,700
Sievers, Roy William	Upper Hutt	Driver	A	1978-1981	661	600
Sinclair, Anthony George	Plimmerton	Plumber	A	1977-1979	1,968	1,260
Skinner, Eric John	Wellington	Teacher	B	1975-1978, 1980	16,911	8,200
Yip, Ken	Wellington	Contractor	A	1975-1978, 1980	5,314	2,850
<i>Southern Region</i>						
Avon Medi-Centre Ltd.	Christchurch	Pharmaceutical dispensers	A	1974-1977, 1980, 1981	1,732	700
Blackledge, David Paul	Dunedin (formerly of Whangarei)	Stereotyper	A	1982	171	50
Bull, Ronald James	Riverton	Fisherman	A	1978	515	120
Culpan, Joseph Howell	Dunedin	Jobbing carpenter	A	1977, 1979, 1980	7,794	950
Cutler, Bernece Ellen	Christchurch	Superannuitant	A	1976-1982	5,480	2,060
Durham, Kenneth John	Christchurch	Retired	A	1978-1982	3,944	930
Gore-Symes, Christine	Riverton	Fisherwoman	A	1977, 1978	359	200
Gore-Symes, Michael	Riverton	Fisherman	A	1977, 1978	710	370
Hansen, Boris Adrian Emil	Ashburton	Mechanical contractor	B	1977-1982	2,068	1,000
Kepple, Roger Ben	Christchurch	Clothing wholesaler	A	1978-1982	19,031	6,240
Kidd, Melvyn Errol	Waimate	Garage attendant	A	1982	556	250
Lee, Frank James	Australia (formerly of Christchurch)	Plumber/landlord	A	1976-1981	3,246	2,000
Luff, Albert Edward	Christchurch	Retired	A	1974-1980	5,220	2,710
Luff, Patricia Edith	Christchurch	Housewife	A	1974-1980	3,047	1,320
Pence, Ben Anthony	Christchurch	Hairdresser	A	1978	86	50
Reay, Richard James	Nelson	Nurse	A	1982	217	140
Shirwin Advertising Ltd. (formerly Shirwin International Advertising Ltd.)	Christchurch	Marketing consultants	A	1967, 1969-1974	13,731	9,760
Steel, Anja Henrika Johanna	Dunedin	Secretary	A	1981, 1982	600	90
Steel, Neil Robert	Dunedin	Mechanic	A	1979-1982	1,696	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
<i>Southern Region—continued</i>					\$	\$
Wadsworth, John Grant	Nelson	Manager	A	1982	649	390
Wainoni Pharmacy (1967) Ltd.	Christchurch	Pharmaceutical dispensers	A	1977, 1979, 1980	312	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	
<i>Northern Region</i>					\$	\$
Wendell, Keith Frederick	Parnell	Company director	1983	11,850	3,885	
<i>Waikato Region</i>						
R. L. Albert Ltd.	Ohakune	Builders	1982	7,570	2,510	
Beazley, John Frederick	Rotorua	Logging contractor	1982	694	..	
Bidlake, Maurice Edward	Wanganui	Builder	1983	4,949	..	
Campbell, Gordon Charles	Wanganui	Agricultural spraying contractor	1983	719	..	
Central Taihape Contracting Co. Ltd. (In liquidation)	Taihape	Agricultural contractors	1983	3,541	1,000	
Fuel Injection Services Ltd.	Frankton	Fuel injection servicemen	1983	1,908	500	
Hinau Street Motors Ltd. (In receivership)	Wanganui	Motor vehicle servicemen	1983	4,954	1,590	
Jonas, Desmond Solomon	Rotorua	Burger bar proprietor	1983	926	..	
Noble, Rawinia Yvonne	Rotorua	Clothing manufacturer	1983	2,018	..	
Putaruru Construction Co. Ltd.	Putaruru	Engineers/building removers	1980-1983	49,649	..	
Willcox, Francis (In relation to Putaruru Construction Co. Ltd.)	Tauranga	Company director	1980-1983	..	5,000	
Richardsons Mining Company Ltd.	Taumarunui	Mining contractors	1983	9,258	1,700	
Rotorua Commercial Decorators Ltd.)	Rotorua	Painting contractors	1983	7,794	..	
Trigg, John (In relation to Rotorua Commercial Decorators Ltd.)	Rotorua	Company director	1983	..	..	
Tauranga Jet Boats and Barges Ltd. (In receivership)	Tauranga	Boat manufacturers	1981, 1982	4,692	..	
T. W. Toy Ltd.	Wanganui	Furniture and upholstery manufacturers	1983	2,123	550	
Wanganui Waste Disposal Ltd. (In receivership)	Wanganui	Waste disposal contractors	1983	11,167	3,430	
West, Robin Noel	Turangi	Butcher	1983	959	..	
Western Waste Disposal Ltd.	Wanganui	Waste disposal contractors	1983	7,853	2,590	
Williams, William Martyn	Whatatutu	Farmer	1982, 1983	1,879	495	
<i>Central Region</i>						
Baty, Leslie Alan	Palmerston North	Engineer	1982, 1983	43,207	4,000	
Dowling, Paul Preston (In relation to Group Management Services (N.Z.) Ltd.) (in liquidation)	Wellington	Managing director	1981, 1982	17,446	..	
Quirke, Terence Michael	Raumati South	Builder	1982	1,517	..	
Rees, Maxwell James	Wellington	Builder	1982, 1983	1,505	450	
Scollay, Stephen Roger (In relation to Resource Recyclers (Wellington) Ltd.)	Wellington	Managing director	1982	1,872	..	
Smith, Owen (In relation to Owen Smith Ltd.)	Palmerston North	Company director	1982, 1983	3,292	1,350	
The Furnishing Affair Ltd.	Porirua	Soft furnishing retailers	1981, 1982	1,128	..	
Nichols, David Tanton (In relation to The Furnishing Affair Ltd.)	Wellington	Company director	1981, 1982	..	..	

## SCHEDULE III—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
				\$	\$
<i>Southern Region</i>					
Allan, Lester Leslie	Timaru	Takeaway bar proprietor	1983	1,723	345
Anderson, Garry Alexander (Deceased)	Invercargill	Motel and restaurant proprietor	1982, 1983	12,954	645
Anderson, Jillian Catherine	Invercargill	Motel and Restaurant Proprietress	1982, 1983	12,954	645
Cameron, Ewen Duncan	Christchurch	Dairy proprietor	1982, 1983	1,479	..
Christchurch Freightlines Ltd.	Christchurch	Road haulage contractors	1982, 1983	5,831	2,800
Clutterbuck, William David	Christchurch	Panel beater and spray painter	1982, 1983	834	825
Cranmer Lodge Ltd.	Christchurch	Private hotel proprietors	1983	742	..
Crichton, David John (In relation to Radio Times Communication Ltd.)	Christchurch	Publisher	1983	5,139	..
Fashionella Ltd.	Christchurch	Fashion manufacturers	1983	7,198	1,800
Cantwell, Francis Dennis (In relation to Fashionella Ltd.)		Managing director	1983	..	..
Flynn, Murray Joseph Laing	Bluff	Hotel proprietor	1983	4,031	770
General Lee Weatherware Ltd.	Christchurch	Clothing manufacturers	1982, 1983	2,906	520
Gobble and Go Diner Ltd.	Christchurch	Fast food takeaway proprietors	1983	1,947	950
Eden, Carol (In relation to Gobble and Go Diner Ltd.)		Company director	1983	..	..
Hamilton, Ani Taureti	Invercargill	Fish and chip shop proprietor	1982, 1983	454	..
Henrol Metal Spray Ltd.	Christchurch	Abrasive blasting and corrosion control specialist	1982, 1983	4,771	..
Henderson, Ronald Robert (In relation to Henrol Metal Spray Ltd.)	Christchurch	Company director	1982, 1983	..	..
Jackson and McGirr Ltd.	Greymouth	Plumbers	1983	718	280
Keco Creations Ltd.	Christchurch	Beauty salon proprietors	1983	4,078	810
Kelly Tool Company Ltd.	Christchurch	Tool manufacturers and exporters	1983	16,123	..
Kennard, Robin Richard McNicol	Christchurch	Automotive machinist	1983	5,210	..
Kraak, Derek John	Christchurch	Takeaway food bar proprietor	1981, 1982	838	..
Lebanese Bakery (S.I.) Ltd.	Christchurch	Bakery proprietors	1983	412	..
Lyman, Brian Desmond	Kaikoura	Fisherman	1982, 1983	7,138	1,400
T. D. McIntosh and Son Ltd.	Invercargill	Fibreglass manufacturers	1983	5,989	1,500
Mackwell, Jeffrey Smith	Christchurch	Furniture manufacturer	1983	1,194	..
Maxwell Transport Ltd.	Christchurch	Carriers	1983	9,184	..
Methven Carriers Ltd.	Ashburton	Cartage and agricultural contractors	1983	1,719	500
Northern Southland Motors Ltd.	Riversdale	Motor engineers	1981-1983	2,709	475
O'Carroll, Peter Michael	Christchurch	Agricultural contractor	1983	1,543	310
Putze, Christopher Robert	Christchurch	Coffee house proprietor	1983	128	65
Quality Pizzas Ltd.	Christchurch	Takeaway food proprietors	1983	6,782	..
Hyndman, Jenny Phyllis	Christchurch	Takeaway food bar proprietress	1983	..	..
Hyndman, Raymond Frederick (In relation to Quality Pizzas Ltd.)	Christchurch	Takeaway food bar proprietor	1983	..	..
Regent Furnishers (1979) Ltd.	Christchurch	Furnishers	1982, 1983	24,929	..
Rhodes, Peter Anthony	Oxford	Car wrecker	1981-1983	1,143	..
Richardson, Douglas Rex	Dunedin	Cleaning contractor	1982	4,696	550
Romanovs 152 Ltd.	Christchurch	Night club and coffee bar proprietors	1983	4,227	1,040
Storm, Jacobus Adrianus (In relation to Romanovs 152 Ltd.)		Company director	1983	..	..
Ruck, Pauline	Christchurch	Tee-Shirt manufacturer and retailer	1983	2,101	..
W. H. Shannon Ltd.	Hokitika	Plumbers	1983, 1984	16,541	4,145
Sorrell, Kenneth Arthur	Christchurch	Coal and coke merchant	1982, 1983	9,479	..
Sowten, Edward Leslie (In relation to Garden City Caterers Ltd.)	Christchurch	Company director	1982, 1983	4,896	..
Springs Tourist Village Ltd.	Christchurch	Hotel/Motel proprietors	1983	4,021	..
Thompson, David John	Invercargill	Fish and chip shop proprietor	1982, 1983	454	..
Walter Peak Resort Ltd.	Christchurch	Tour operators	1982, 1983	9,202	..
Geddes, Clive Raymond (In relation to Walter Peak Resort Ltd.)	Christchurch	Managing director	1982, 1983	..	..
Watson, David Anthony	Ashburton	Television serviceman	1983	850	210
K. N. Webley Ltd.	Christchurch	Glass processors	1983	2,196	..
Western Earthmovers Ltd.	Christchurch	Earthmovers	1981-1983	10,596	..
McNeil, Jim (In relation to Western Earthmovers Ltd.)	Christchurch	Company director	1981-1983	..	..
F. A. Young (Winton) Ltd.	Alexandra (formerly of Winton)	Plumbers	1983	1,714	..

## 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
				\$	\$
<i>Northern Region</i>					
Bailey Electrical and Furnishing Ltd.	Helensville	Electrical appliance retailers	1983	4,518	1,100
Bell, Graham John	Auckland	Manufacturing jeweller	1983	1,908	350
Bending, Trevor Joseph	Herne Bay	Restaurant proprietor	1982, 1983	10,059	1,600
Bisley, Austin Leonard	Takapuna	Restaurant proprietor	1983	15,487	2,210
Bisley, Jennifer Mabel	Takapuna	Restaurant proprietress	1983	15,487	2,210
Brown, Roger Neil	Kamo	Well driller/steel contractor	1984	13,630	500
Budgen, Barbara Teresa	Whangarei	Farmer	1983	820	112
Budgen, Roy Malcolm	Whangarei	Farmer	1983	821	113
City to City Fashions Ltd.	Auckland	Clothing manufacturer and wholesaler	1983	9,221	2,300
Cooke, Lillian Louise	Milford	Hairdresser	1983	1,952	750
Courtenay, Stephen Paul	Swanson	Panelbeater	1983	4,449	450
Davies, Robin Albin Stanhope	Epsom	Painting contractor	1983	620	600
Driveway Enterprises (Auckland) Ltd.	Otara	Driveway sealers	1982, 1983	5,939	1,490
Durney, Raymond Patrick	Balmoral	Painter/signwriter/house renovator	1980-1983	3,146	400
Dyer and Voyle Manufacturing Ltd.	Auckland	Clothing manufacturers	1983	23,396	2,900
Dyer Murray Ltd.	Auckland	Clothing manufacturers	1983	13,210	1,650
Farminer and Lawrence Ltd.	Auckland	Builders	1982, 1983	5,174	1,000
Forrestwright Enterprises Ltd.	Auckland	Health food retailers	1983	579	570
Franklin, Mervyn Graham	Waimauku	Market gardener	1982, 1983	1,022	310
Freundlich, Rose Audrey	New Lynn	Hairdresser	1984	511	250
Gardiner, Clive Cecil	Moerewa	Dairy farmer	1981-1983	785	50
Gardiner, Margaret Irene	Moerewa	Dairy farmer	1981-1983	785	50
Gentry, Benjamin James	Papakura	Concrete flooring contractor	1983	2,414	595
George Bradley Motors Ltd.	Auckland	Garage proprietors	1983, 1984	849	630
Gleeson, Barry Patrick	Mangere Bridge	Food bar proprietor	1983, 1984	714	360
Greenwoods Corner Travel Ltd.	Birkenhead	Travel agents	1983	2,066	300
Hackshaw, James Joseph	Saint Heliers	Architect	1983, 1984	347	340
Hamilton, Hector Ross	Papakura	Roofing contractor	1983	2,855	1,000
Hardie, William Nicol	Northcote	Builder	1983	467	100
Hison Industries Ltd.	Takapuna	Importers/exporters	1984	3,025	950
Holmes, Neville Frederick	Pakauranga	Caterer	1982, 1983	2,933	730
Hunt, Martin Franklin	Devonport	Fabric dealer	1983	522	120
International Storage Ltd.	Auckland	Secondhand dealers	1984	525	150
James Industries Ltd.	Epsom	Food Processors	1983	881	50
W. R. and E. A. James Ltd.	Auckland	Coffee shop proprietors	1983	366	95
Jaywe Holdings Ltd.	Kohimarama	Coffee lounge proprietors	1983	420	400
Ranchbrand Products Ltd.	Parnell	Sheepskin product manufacturers	1983	3,023	735
Renata Concrete Ltd.	Browns Bay	Concrete contractors	1983	870	86
Robertson, John Collins	Papatoetoe	Radio repairer	1983	1,379	200
Rogann's Restaurant Ltd.	Auckland	Restaurant proprietors	1984	4,272	1,070
Savoy P.V.C. Fabricators Ltd.	Mount Eden	P.V.C. manufacturers	1983	8,059	700
Sinclair Tasman Marketing Ltd.	Papakura	Light engineers and assemblers	1983	17,636	1,730
Skelton, Brenda Maree	Pakuranga	Wood products manufacturer and retailer	1983, 1984	1,599	160
Skelton, Graeme David	Pakuranga	Wood products manufacturer and retailer	1983, 1984	1,599	160
Skinner, Bryan Kenneth	Devonport	Soft furnishing manufacturer	1983	3,451	160
Steam Master Ltd.	Auckland	Carpet cleaning machinery manufacturers and exporters	1983	2,494	750
Stoneman, Marguerite Joyce	Epsom	Beautician	1983	705	225
Sumich, Ivo	New Lynn	Garage proprietor	1983	616	100
F. S. and M. M. Tadman Ltd.	Paihia (formerly of Warkworth)	Restaurateurs/service station proprietors	1983	3,451	240
Throll, Ruth	Waimauku	Book shop proprietress	1983	954	230
Marua Motors (1976) Ltd.	Pukekohe	Service station proprietors	1984	806	100
Melia Painting Company Ltd.	Onehunga	Painters	1983	2,072	420
Metal Protection Ltd.	Auckland	Electroplaters	1983	11,066	2,400
Mill Valley (1977) Ltd.	Otahuhu	Distributors of cosmetic products	1984	12,212	250
Modern Alarm Systems Ltd.	Auckland	Alarm installers	1983	347	100
Monograms (N.Z.) Ltd.	Auckland	Monogram manufacturers	1984	835	50
Monsoon Enterprises Ltd.	Auckland	Clothing manufacturers and retailers	1983	1,389	330
Morris, William Frederick	Orakei	Insurance agent	1983	591	240
Muir Crane Hire Ltd.	Newmarket	Crane and allied equipment dealers	1983	3,146	600
Neal, Dianne Margaret	Waipu	Butcher	1983	248	50
Neal, Leslie Francis	Waipu	Butcher	1983	248	50
Neville Farms Ltd.	Dargaville	Fishermen	1982-1984	3,132	650
Newmarket Optical Co. Wholesale Ltd.	Newmarket	Optical wholesalers	1983	590	170



## 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
				\$	\$
<i>Northern Region—continued</i>					
Open Sesame Ltd.	Ellerslie	Door manufacturers	1983	1,960	300
Paramount Graphics Ltd.	Panmure	Signwriters and graphic display artists	1983	7,614	3,750
Peace Industries Ltd.	Newmarket	Footwear manufacturers	1984	12,601	3,150
Pullman, Donald Bruce	Whangarei	Farmer	1983, 1984	1,222	225
Radon Valves Ltd.	Birkdale	Aerosol valve manufacturers	1983	14,602	2,200
Jones, John Oldfield	Whangarei	Dairy farmer	1981-1983	338	40
Jones, Lois Leonie	Whangarei	Dairy farmer	1981-1983	338	40
Jons South Pacific Manufacturing Co. Ltd.	Auckland	Clothing manufacturers	1983	7,353	750
Katrina Childrens Fashions Ltd.	Auckland	Childrens fashion clothing manufacturers	1983	2,839	700
Kevin Fitzgerald Takapuna Auctions Ltd.	Takapuna	Actioneers/second-hand dealers	1983	543	550
Kowhai Pools Ltd.	Mount Wellington	Pool manufacturers	1983, 1984	589	100
La Patisserie Bakery Ltd.	Herne Bay	Bakers	1984	5,785	400
Lamb, Derrol Ernest	Browns Bay	General goods retailer	1983	407	350
Linden Carpets and Vinyl Floorings Ltd.	Mount Roskill	Flooring manufacturers	1984	365	50
Little Locals Ltd.	Ponsonby	Restaurateurs	1982	1,746	300
Macdonald, Fiona Frances	Auckland	Fish shop proprietress	1982, 1983	235	57
McGrath, Erica	Henderson	Sheetmetal manufacturer	1983, 1984	2,401	100
McGrath, Terence	Henderson	Sheetmetal manufacturer	1983, 1984	2,401	100
McLaren Industrial Sprayers Ltd.	Auckland	Industrial spray painters	1983	4,518	1,100
Mangere Tyre Service Ltd.	Newmarket	Tyre dealers	1983	630	300
Mansion Taverns Ltd.	Auckland	Restaurant and cabaret proprietors	1983	18,149	900
Manx Engineering Ltd.	Wellsford	Engineers	1983	2,073	180
Todd, Neville Owen	Auckland	Fish shop proprietor	1982, 1983	235	57
Topp Engineering Ltd.	Whangarei	Industrial painters and sand blasters	1983	2,076	300
Trans Euro Trade Supply Ltd.	Takapuna	Food bar proprietors	1982, 1983	5,110	500
Trotter, John George	Browns Bay	Metal polisher	1983	9,275	910
Vetmar Roofing Ltd.	Onehunga	Roofing contractors	1983	35,731	1,000
Wadrex Industries 1980 Ltd.	Takapuna	Importers/exporters wholesalers/retailers	1983	1,245	305
Wendell and Associates Ltd.	Newmarket	Real estate agents	1983	7,188	2,800
Williams, Phillip Lawrence	Takanini	Furniture manufacturer	1983, 1984	2,150	410
Yagmich, Mladin Matthew	Onehunga	Fish and takeaway food retailer	1983	1,628	225
Yee, Roy Chong	Mount Wellington	Market gardener	1983	3,432	420
<i>Waikato Region</i>					
Abrahamson, Harold	Whitianga	Farmer	1983	2,553	450
M. and V. Bala Ltd.	Mamaku	General store proprietors	1983	531	136
Barbara Farms Ltd.	Frankton	Fashion retailers	1984	1,387	240
Barnett, Leonard Ernest	Tauranga	Tile contractor	1983	412	100
Barnett, Maureen Rose	Tauranga	Tile contractor	1983	412	100
Bhana, Arvin	Taumarunui	Electrical contractor	1983, 1984	1,505	390
Biddle, Whare	Ruatahuna	Deer recovery helicopter operator	1983	2,263	88
Bridges, Graham David	Hamilton	Plumber	1983, 1984	250	120
Briggs, Kenneth Maxwell	Ohope	Oyster farmer	1983	594	55
Campbell, Leslie James	Pokeno	Grocer	1983	577	150
G. E. and K. J. Carpenter Ltd.	Hamilton	Grocers	1983	1,029	270
Chittock, William John	Te Kuiti	Silviculture contractor	1983, 1984	3,113	400
King, Rex Henry (In relation to Circle Aluminium Joinery Taupo Ltd.)	Taupo	Company director	1983	7,820	1,970
Clayton Industries Ltd.	Rotorua	Joiners	1984	11,098	2,760
Corbett and Dempster Sheetmetals Ltd.	Frankton	Stainless steel and sheetmetal contractors	1983	5,252	1,000
Cream Can Company Ltd.	Tauranga	Ice cream retailers	1983	5,962	1,490
Deighton, Phyllis May	Hamilton	Laundry proprietress	1983, 1984	480	170
Donald, Stephen Lindsay	Tolaga Bay	Nurseryman	1983, 1984	1,104	280
Durrant, Roseana	Hastings	Racehorse trainer	1983	579	75
Fairlie, Elizabeth Ann	Taupo	Shop proprietress	1983	581	230
Falconer, Donald Albert	Wanganui	Builder	1983, 1984	977	100
Friedrich, Roger John	Marton	Dairy proprietor and grocer	1980-1983	2,568	605
Galloway, Noel Baxter	Murupara	Deer recovery helicopter operator	1983	2,263	87
Gannet Distributors Ltd.	Hastings	Distributors of small goods and frozen foods	1983	817	150
Gordon Brotherston Ltd.	Wanganui	Bakery proprietors	1983	3,095	850
Industrial Foods Ltd.	Wanganui	Wholesale food proprietors	1983, 1984	3,659	800
W. Joynes Ltd.	Whatawhata	General store proprietors	1983, 1984	753	225
Kaimai Catering Ltd.	Tauranga	Restaurant proprietors	1983, 1984	2,587	620
Knuth, Irene Edith	Hamilton	Clothing manufacturer	1983	1,648	300
Le Prou, David Edward Milton	Taumarunui	Fruiterer and market gardener	1983, 1984	1,935	410
Lloyd J. Mack Ltd.	Bell Block	Commercial refuse rubbish collectors	1983, 1984	2,232	735

## 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
<i>Waikato Region—continued</i>				\$	\$
Lopes, Rex Kendall	Te Rapa	Engineer	1983	1,090	250
McClintocks Trading Co. Ltd.	Taupo	Engineers	1984	234	50
McKenzie, Raymond Noel	Tauranga	Bricklayer	1983	322	85
McLean, Donald Robert (In relation to Tauranga Jet Boats and Barges Ltd.)	Tauranga	Company director	1981, 1982	3,398	400
Mavroyannis, Spyros	Gisborne	Coffee lounge proprietor	1983	836	220
Miller, Pamela Yvonne	Hastings	Motelier	1983	67	25
Miller, Trevor Stanley	Hastings	Motelier	1983	67	25
Mohring, Kenneth Albert	Te Aroha	Dairy farmer	1983, 1984	2,253	450
Newry Down Ltd.	Mangamahū	Farmers	1982, 1983	4,012	900
Nicholls Engineering Ltd.	Napier	Engineers	1984	358	50
Nicholson, Francis Keith	Hamilton	Builder	1983	1,408	300
R. and D. Nitschke (Marton) Ltd.	Bulls	Pig farmers	1983	320	75
O'Sullivan, Patrick Francis	Te Kuiti	Builder	1983, 1984	2,035	1,000
D. J. Rawson (Manufacturing Ltd.)	Hamilton	Clothing manufacturers	1982	5,441	500
Rawson, David James (In relation to D. J. Rawson (Manufacturing) Ltd.)	Hamilton	Company director	1982	5,441	500
Richardson Mining Co. Ltd.	Taumarunui	Mining contractors	1983	2,844	600
Robins, Victor Anthony John	Rotorua	Spray painter	1983	240	240
Rogers, Jean Florence	Rotorua	Secondhand retailer	1983	714	350
Scarlett, Pauline Margaret	Hamilton	Florist	1983, 1984	1,771	450
R. A. and B. A. Sheath Ltd.	Hamilton	Fish retailers	1983	806	190
Sheetmetal Services Ltd.	Hamilton	Manufacturers of sheetmetal products	1983	13,507	3,150
Shields, Terrence Baldrey (In relation to Tauranga Jet Boats and Barges Ltd.)	Tauranga	Company director	1981	1,293	300
Simpson, Herbert Murray	Te Kuiti	Woodturner	1983	755	275
Steer, Robert David	Wanganui	Panelbeater	1983	1,207	295
Stockwells Pharmacy Ltd.	Rotorua	Pharmacists	1983, 1984	4,227	900
Larcomb, William Philip (In relation to Stockwells Pharmacy Ltd.)	Rotorua	Pharmacist	1983, 1984	4,227	900
Sluys, Harry	Hamilton	Sharemilker	1983, 1984	740	220
Tackle House (Taupo) Ltd.	Taupo	Angling suppliers	1983	4,704	1,165
Thompson, Barry David	Hamilton	Concrete manufacturer	1983, 1984	2,259	680
Topia, Noelene Frances	Tirau	Hairdressing salon proprietress	1982, 1983	3,163	725
Total Fitness Centre Rotorua Ltd.	Rotorua	Fitness centre proprietors	1983, 1984	4,421	439
Truck Maintenance and Service Wanganui Ltd.	Wanganui	Truck and trailer repairers	1983, 1984	3,318	450
Truman, Wayne Gerrard	Tolaga Bay	Scrubcutter	1983	404	210
West, Edith	Rotorua	Hairdresser	1982, 1983	7,388	1,300
Wickham, Jeannette Lyn MacRae	Wanganui	Coffee bar proprietress	1983, 1984	738	215
Williams, William Martyn	Whataututu	Farmer	1982-1984	2,881	735
Young, Denise Anne	Tauranga	Cafe proprietress	1983	795	195
Yule, Donald Lawrence	Rotorua	Builder	1983	1,677	425
<i>Central Region</i>					
Adzcraft Furniture Ltd.	Featherston	Furniture manufacturers	1983	1,621	500
J. M. Bartlett and Sons Ltd.	Petone	Panelbeaters and spraypainters	1982, 1983	1,018	250
L. D. and M. R. Bendall Ltd.	Levin	Coffee bar proprietors	1983	1,174	800
T. A. Ward and Associates (1981) Ltd.	Wellington	Management consultants	1984	834	200
Crozier Engineering Ltd.	Elsdon	Engineers	1983	22,660	2,260
Dolan Bros Ltd.	Palmerston North	Builders	1983	82	65
Emerson, Anthony John	Masterton	Engineer	1983	291	75
Emerson, Christine Helen	Masterton	Clerk	1983	292	75
Fine Line Industries Ltd.	Carterton	Garage manufacturers	1983	1,413	260
Gray Bros (Contractors) Ltd.	Greytown	Building contractors	1983, 1984	3,063	1,500
Greytown Joiner (1974) Ltd.	Greytown	Joinery manufacturers	1983	602	100
Hagn, Erwin Mark	Wellington	Coffee bar proprietor	1983	1,091	680
Handel Enterprises Ltd.	Wellington	Taxi proprietors	1984	766	195
Hannah, Robert Allen	Palmerston North	Curtain specialist	1983	148	65
Harnett Timber Ltd. (In Liquidation)	Stokes Valley	Timber millers	1983	806	240
Hatfield, Rex Steven	Masterton	Panelbeater	1983	214	50
Hatfield, Roselyn Del	Masterton	Clerk	1983	214	50
Hogg, David Andrew	Upper Hutt	Medical practitioner	1983	801	535
Hooker, Gregory Campbell	Wellington	Milk vendor	1983, 1984	220	150
Hunter, Birkett Robert	Wellington	Motor body specialist	1983	849	220
Illingworth Carriers Ltd.	Wellington	Cartage contractors	1983	2,631	400
Jayasinha, Bellanavi Elmo Stanley	Shannon	Medical practitioner	1983	1,735	800
Low, Hue	Wellington	Fruiterer	1983	245	240
Lynfield Cleaning Services Ltd.	Wellington	Cleaning contractors	1983, 1984	539	340
McBride, Michael William	Upper Hutt	Caterer	1983	1,880	200

## 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
				\$	\$
<i>Central Region—continued</i>					
McDonald Engineering Ltd.	Tawa	Engineers	1983	1,406	280
McClennan, Martin	Petone	Confectionery manufacturer	1983	877	100
Machine Automation Ltd.	Wellington	Machinery manufacturers	1983	69	30
Milsom Graphic Print Ltd.	Wellington	Printers and commercial artists	1983	1,203	780
Mohi, Douglas	Palmerston North	Plasterer	1983	4,541	200
Mumford, Ian Trevor	Upper Hutt	Commercial cleaner	1983	150	105
O'Connor, Timothy John (In relation to Teejay Electrical Ltd.)	Wellington	Electrical contractor	1979, 1980	2,560	1,275
O'Flaherty, Terence Desmond	Wellington	Health food shop proprietor	1983	87	100
Owen Smith Ltd.	Palmerston North	Cartage contractors	1983	3,022	1,550
Panache Models Ltd.	Wellington	Model agency proprietors	1983	537	275
Phelps, Wayne David	Paraparaumu	Fishmonger	1983, 1984	1,981	615
Ramsden, Charlotte Clair	Masterton	Retail garden supplier	1983	155	30
Ramsden, Nigel Beetham	Masterton	Retail garden supplier	1983	156	30
Ranfurlly Construction Ltd.	Upper Hutt	Building contractors	1983	10,955	5,000
Rink, Kelvin Leslie	Feilding	Agricultural contractor	1983	3,535	800
Rongotea Panelbeaters Ltd.	Foxton	Panelbeaters	1983	904	180
Savill, Christopher Terence	Lowry Bay	Medical practitioner	1983, 1984	844	350
Spiers, William Murray	Levin	Sharemilker	1983, 1984	1,205	300
Strand Sales and Service Ltd.	Johsonville	Licensed motor vehicle dealers	1983	5,408	1,000
Taste Bud Delicatessan and Health Food Ltd.	Paraparaumu	Food retailers	1983	522	375
Tawera Trading Ltd.	Palmerston North	Motor vehicle cleaners	1983	1,498	380
Thomas, Ronald David	Palmerston North	Takeaway bar proprietor	1983	270	250
Van Delden, Gerard	Paraparaumu	Cabinet maker	1981-1983	1,183	370
Wales, Pamela Margaret	Palmerston North	Curtain specialist	1983	147	65
Walton Security Systems Ltd.	Petone	Security consultants	1982	1,371	500
Watson, Arthur Cameron	Palmerston North	Farmer	1983	480	150
<i>Southern Region</i>					
Allan, Craig Adamson	Christchurch	Footwear retailer	1983	152	150
Amalfitano, Gail Maree	St Andrews	Restaurateur	1984	245	52
Amalfitano, Neville Richard James	St Andrews	Restaurateur	1984	246	53
Baker, Catherine Mary	Christchurch	Childrens toy and clothing retailer	1984	750	75
Big Daddy's Takeaways Ltd.	Dunedin	Takeaway food bar proprietors	1984	2,167	450
Bishopdale Travel Ltd.	Christchurch	Travel agents	1983, 1984	287	95
Bonzai Bakery and Pizzeria Ltd.	Greymouth	Bakery and restaurant proprietors	1983	492	60
Brown, Ian Mervyn	Dunedin	Dentist	1983	877	675
Burns Motor Garage Ltd.	Wyndham	Garage proprietors	1983, 1984	2,040	500
Cattermole, Ngarie Pearl	Hawarden	Grocer	1983	251	80
Central Shearing Company Ltd.	Dunedin	Shearing contractors	1983	28,000	500
Chisholm, Ross Christopher	Invercargill	Builder	1984	171	25
Christchurch Flooring Contracts Ltd.	Christchurch	Flooring contractors	1984	926	200
Christchurch Freightlines Ltd.	Christchurch	Road haulage contractors	1983	1,710	850
Clutterbuck, William David	Christchurch	Panel beater and spray painter	1983	268	270
Colin Walkington Audio Ltd.	Invercargill	Audio equipment retailers	1983	1,684	300
Commercial Toys Ltd.	Christchurch	Toy shop proprietors	1984	759	200
Communication Associates Ltd.	Christchurch	Newspaper publishers	1983	3,262	600
Crowfoot Mats Ltd.	Christchurch	Rubber manufacturers	1983	133	25
De Koning, Elibertus Joris	Ohai	Shearing contractor	1984	1,686	250
De Koning, Margaret Elizabeth	Ohai	Shearing contractor	1984	1,685	250
J. P. and S. C. Demouth Ltd.	Rakaia	Dairy proprietors	1983, 1984	1,227	315
Eastern Sawmillers (1982) Ltd.	Mataura	Sawmillers	1983	254	50
Eric Van Tuinen Ltd.	Christchurch	Butchers and farmers	1984	143	70
Fashionella Ltd.	Christchurch	Fashion manufacturers	1983	10,406	2,550
Fenton, Marion Thomson	Invercargill	Hairdressing salon proprietress	1983, 1984	2,308	500
Fowlers Bakery Ltd.	Hokitika	Bakers and restaurant proprietors	1983	2,944	850
Gibb, Carole Lesley	Greymouth	Restaurateur	1983	359	60
Gibson Aero Ltd.	Te Anau	Aircraft engineers and operators	1984	1,485	300
Gleeson, Roger John	Christchurch	Butcher	1983, 1984	675	130
Gobble and Go Diner Ltd.	Christchurch	Fast food takeaway proprietors	1984	1,586	800
Good, Douglas James	Christchurch	Milk vendor	1984	242	60
Green, Pauline Betsy	Invercargill	Book shop proprietress	1984	181	40
Haley, Ronald William	Dunedin	Drapery retailer	1983	631	250
Hanson, Murray Douglas	Waimate	Electrician	1984	416	100
Harris, Leonard Donald Watson	Winton	Farmer and agricultural contractor	1983	1,028	250
Heath, Kevin Raymond	Bluff	Garage proprietor	1983	1,278	325
Hide, David Gerard	Timaru	Electronic manufacturer	1983	454	115
Hugh Brown 1981 Ltd.	Dunsandel	Grocer	1983	279	80
Hunt Manufacturing Ltd.	Christchurch	Engineers	1983	447	100
Hutchison, Gregory	Ruatapu	Painter and decorator	1982, 1983	9,300	950
Jackson and McGirr Ltd.	Greymouth	Plumbers	1983	2,333	720
Juggins, Eileen Coulter	Christchurch	Printer	1983	282	137
Juggins, William Gilbert	Christchurch	Printer	1983	283	138
Karamea Motors (1981) Ltd.	Karamea	Garage proprietors	1983	163	20

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(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
				\$	\$
<i>Southern Region—continued</i>					
Kennard, Robin Richard McNicol	Christchurch	Automotive machinist	1984	1,889	305
Kettle, Ronald Edgar	Geraldine	Builder	1982, 1983	5,292	515
King Furniture (S.C.) Ltd.	Timaru	Furniture retailers	1983	3,112	460
Kirk, Leonard Stanley	Christchurch	Sports shop proprietor	1983	885	280
Kit-Craft Ltd.	Christchurch	Boat Builders	1983	1,306	130
Lee, Brigitte Mary Cecilia	Christchurch	Hamburger bar proprietress	1983	135	120
Les Williams and Co. Ltd.	Invercargill	Electrical contractors and retailers	1983	1,629	300
Lintott, Lynette Margaret	Christchurch	Dairy proprietress	1982, 1983	248	142
Lintott, Maurice Chapman	Christchurch	Dairy proprietor	1982, 1983	249	143
McCloy, Gerard James	Christchurch	Mechanic	1983	540	80
McCulloch, Bruce William	Waimate	Farmer	1983	649	160
McCulloch, David Boyd	Waimate	Farmer	1983	650	160
McIntyre, Paul John	Greymouth	Transport operator	1983, 1984	3,859	770
McMurtrie, Robin Joseph	Christchurch	Barrister and solicitor	1983	663	130
Manchester Unity I.O.O.F.	Ashburton	Friendly society	1983, 1984	160	45
Martin, Brian John	Kaipoi	Contractor and farmer	1983	150	60
Micro Processor Services Ltd.	Christchurch	Importers and distributors of computer ware	1983, 1984	2,311	110
Murdoch, Peter Franklin	Invercargill	Bricklayer	1983	283	100
Murray, Alastair Daniel Hamilton	Invercargill	Dental surgeon	1983	464	140
New Zealand Moss Ltd.	Greymouth	Moss processors	1983	4,146	695
Nicoll, Frederick Bowers	Christchurch	General contractor	1983	1,030	100
Nog Toy Construction Co. Ltd.	Geraldine	Model and toy manufacturers	1983, 1984	326	80
O'Rorke, Michael Francis	Invercargill	Painter	1983	458	100
Prebble Fibreglass Ltd.	Christchurch	Manufacturer of fibreglass products	1984	238	40
Prestidge, Murray Donald	Christchurch	Labour contractor	1984	98	50
Putze, Christopher Robert	Christchurch	Coffee house proprietor	1983	195	90
Ramsay, Noel James	Invercargill	Motor mechanic	1983	779	100
Rhind, John Heyward	Christchurch	Car groomer	1983	245	75
Rhind, Keith Norman	Christchurch	Car groomer	1983	245	75
Romanovs 152 Ltd.	Christchurch	Night club and coffee bar proprietors	1983, 1984	2,351	585
Sandri, Lance Arnold	Mossburn	Hotel proprietor	1982-1984	852	225
Sandri, Lesley Josephine	Mossburn	Hotel proprietress	1982-1984	851	225
Southern Lakes Trading Co. Ltd.	Queenstown	Souvenir retailers	1982, 1983	2,510	500
Southern Stainless Fabricators Ltd.	Christchurch	Sheetmetal and aluminium fabricators	1984	2,812	200
Stocker, Garry Peter	Christchurch	Motor mechanic	1983	140	50
Stylish Mantles Ltd.	Christchurch	Clothing manufacturers	1983	1,664	200
Tawerwai Fishing Co. (1980) Ltd.	Nightcaps	Fish retailer and wholesaler	1984	413	100
Toyland Distributors Ltd.	Invercargill	Toy wholesalers	1983, 1984	1,597	300
Twiss, William Henry	Christchurch	Builder	1983	2,147	320
Valley Contractors Ltd.	Hokitika	Agricultural contractors	1983	7,526	1,080
Whyte, David John	Dunedin	Blocklayer	1983	924	180
Williamson Swain Financial Services Ltd.	Christchurch	Financial consultants	1983	1,400	660
Wilson Furner and Co. Ltd.	Nelson	Restaurateurs	1983	208	140
Wilson, James David	Dunedin	Delicatessen proprietor	1983	969	100
Wilson, Joan Alison	Dunedin	Delicatessen proprietress	1983	969	100
Wilson, Lloyd Gardiner	Invercargill	Bricklayer	1983	446	100
R. K. Wright Ltd.	Queenstown	Takeaway food bar proprietors	1983	308	50
Wylie Construction Ltd.	Christchurch	Builders	1983	172	100



