



SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, 6 SEPTEMBER 1984

Published by Authority

WELLINGTON: MONDAY, 10 SEPTEMBER 1984

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 months period ended 31 March 1984. 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 25th day of July 1984.

J. SIMCOCK, Commissioner of Inland Revenue.

SCHEDULE 1

PERSONS CONVICTED UNDER SECTION 228 (1) (b) OR (c) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OR (c) OF THE INCOME TAX ACT 1976 OF WILFULLY MAKING FALSE RETURNS OF INCOME OR GIVING FALSE INFORMATION OR OF AIDING, ABETTING, OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SUBSECTION 228 (1) (b) OF THE LAND AND INCOME TAX ACT 1954 OR SUBSECTION 416 (1) (b) OF THE INCOME TAX ACT 1976 AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 231 OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 420 OF THE INCOME TAX ACT 1976.

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Offence(s) Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
<i>Northern Region</i>						
Fairburn, Ronald Leslie	Mount Roskill	Fisherman	A	1972-1978	1,989	1,350
Gale, Ronald Keith	Kaukapakapa	Bricklayer	A	1976-1978	1,565	940
Manchester Cleaning Co. Ltd.	Glenowie	Commercial cleaners	A	1972-1978	48,063	35,820
Cawson, Henry Ambler	Arkles Bay Glenowie	Company director	B	1971-1977	-	-
Cawson, Robert Henry (In relation to Manchester Cleaning Co. Ltd.)		Company director	B	1978, 1979	-	-
Wooster, Desmond Leo	Avondale	Milk vendor	A	1975-1979	6,166	-
Wyatt, John Joseph	Glenfield	Company director	A	1978	2,845	2,130
<i>Waikato Region</i>						
P. Bhanu and Co. Ltd.	Matamata	Fruiterers	A	1973-1979	8,656	8,400
Blumfield, Barry Gillard	Gisborne	Fisherman/fur dealer	A	1971-1976	3,348	3,300
Gerken, Audrey Myrtle	Napier	Law clerk	A	1979-1982	1,376	1,300

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>Central Region</i>						
Bradley, Vicky Christine	Porirua	Hairdresser	A	1979-1982	7,224	6,600
Feilding Plastering Co. Ltd.	Feilding	Plasterers	A	1974-1980	20,121	18,650
Kitchen, Brian Ronald	Feilding	Company director	B	1974-1980	-	-
Petterson, Keith Russell (In relation to Feilding Plastering Co. Ltd.)	Feilding	Company director	B	1974-1980	-	-
Mills, Bruce Wilfred	Lower Hutt	Promotion manager	A	1980-1982	1,514	1,200
Saluni, Samiu	Titahi Bay	Taxi proprietor	A	1977-1980	3,717	3,500
Tony, Tse and Co. Ltd.	Levin	Market gardeners	A	1973-1980	23,305	23,000
Tse, Lyong Kwai (In relation to Tony Tse & Co. Ltd.)	Levin	Company director	B	1973-1980	-	-
Vrins, Jacobus Matheus	Featherston	Carpenter	A	1979	388	-
<i>Southern Region</i>						
Allen, Stuart Peter	Christchurch	Opossum trapper	A	1980	965	320
Brierley, Adam	Invercargill	Draughtsman	A	1982, 1983	791	200
Cook, Anne Maree	Oamaru	Hairdresser	A	1980, 1981	3,002	2,400
Drummond, Grant	Ashburton	Opossum hunter	A	1980	2,525	900
Freitas, James Henry	Ross	Logging contractor	A	1978-1980	10,309	3,800
J. and P. Kokshoorn Ltd.	Christchurch	Wholesalers and retailers of fancy goods	A	1977-1979	6,055	3,200
Miles, Ivan Fletcher	Timaru	Takeaway bar proprietor/fisherman	A	1978	2,249	1,170
Motueka Discount Ltd.	Motueka	Supermarket proprietors	A	1973-1982	8,592	6,855
Stocker, Walter Leonard	Temuka	Sexton	A	1974-1982	3,801	2,510
Stoddart, Barry John	Dunedin	Fireman	A	1979-1981	1,877	560
Winter, Robin John	Timaru	Cellarman	A	1980-1982	720	710
Wisnowsky, Rex Richard	Nelson	Picture framer/hotel worker	A	1981, 1982	2,101	260

*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
					\$	\$
<i>Northern Region</i>						
Agent, Edna May	Point Chevalier	Cashier	A	1982	200	50
Ali, Mohammed Aiyub	Suva (formerly of Mount Wellington)	Slaughterman	A	1982	573	200
Ashby, Nigel Francis	Mount Eden	Fireman	A	1981	8,718	300
Baker, Wi Titore	Mount Albert (formerly of Morningside)	Camp manager	A	1982	184	100
Batterham, Norman Edward James	Takapuna	Retired watersider	A	1979-1982	2,271	620
Bawden, Robert Samuel	Albany	Farmer	A	1981, 1982	2,374	1,150
Bawden, Shirley May	Albany	Farmer	A	1981, 1982	1,662	830
Berghan, Ross Ben	Whangarei	Labourer	A	1982	118	70
Betham, Michael Richard	Mangere	Cane furniture manufacturer	A	1981	470	900
Bird, Sharon Francis	Whangarei	Oyster opener	A	1982	106	30
Bycroft, Gavin Harold	Dargaville	Plastic processor	A	1982	145	90
Carrroll, Tom	Kawakawa	Labourer	A	1982	123	80
Cassidy, Robert	Whangarei	Labourer	A	1982	236	150
Church, Geoffrey David	Beachhaven	Bakery assistant	A	1976-1979	3,817	1,850
Clarke, Joy Sophia	Manurewa	Tablehand	A	1982	286	50
Cook, Walford Whareumu	Whangarei	Driver	A	1983	324	108
Cross, Stephen Paul	Te Atatu North	Bar manager	A	1982	123	100
Drewet, Tom	Ranui	Machine operator	A	1982	448	300
Edwards, Alan Ross	Mangere	Labourer/driver	A	1983	930	500
Evans, Terry	Whangarei	Engineer	A	1983	124	40
Faafuata, Fereti	Otara	Meat inspector	A	1983	73	75
Faanana, Tagipo	Mangere	Administration officer	A	1983	702	420
Fairburn, John Richard	Hillsborough	Fisherman/motor repairer	B	1974, 1976, 1977	945	700
Fairburn, Ronald Leslie	Mount Roskill	Fisherman	A	1971	145	100
Fairchild, Brian Allan	Torbay	Salesman (formerly panelbeater)	A	1972, 1973, 1980, 1981	2,053	1,015

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
					\$	\$
Farrell, Marie Louise	Pukekohe	Farmer	A	1982	439	290
Fepulea'i, Jimmy	Otara	Carpenter	A	1982	626	400
Ferguson, Vaughan Wayne	Kaikohe	Linesman	A	1982	653	70
Fesolai, Sila Toloa	Otara	Cafe assistant	A	1982	117	75
Feulufai, Faitale	Palmerston North	Freezer worker	A	1982	178	100
Fifield, Wayne Patrick	Kamo	Boilermaker	A	1982	101	30
Fisher, Dean Andrew	Mangere (formerly of Balmoral)	Storeman	A	1982	104	50
Fox, Steven Arthur	Kumeu	Poultry farm hand	A	1981	242	100
Freeman, Herbert Harcourt	Pakuranga	Milk vendor	B	1974-1981	29,814	9,800
Friedlander, Marcus Julian	Auckland	Photographic salesman	A	1976-1980	1,955	1,000
Furnell, Brian Arthur	Wiri	Rigger/security guard	A	1981	619	250
Gale, Ronald Keith	Kaukapakapa	Bricklayer	B	1974, 1975	1,687	1,010
Galley, Graeme Wayne	Waitarere	Supervisor	A	1982	122	100
Galloway, Denise	Birkdale	Nurse	A	1982	163	100
Galloway, Ross	Birkdale	Processor	A	1982	379	250
Garthwaite, Wayne Allan	Remuera	Forkhoist driver	A	1982	228	150
Golder, Keith Brian	Glenfield	Panelbeater	A	1972-1977, 1979	1,857	910
Grant, Ross Douglas	Papatoetoe	Fitter and turner	A	1979-1982	1,495	1,000
Gray, Lois Jean	Taupaki	Machinist	A	1982	136	100
Gray, Rodney Alan	Kohukohu	Bulldozer driver	A	1982	110	70
Hapurona, Jean	Blockhouse Bay	Packer	A	1982	177	100
Harding, Murray	Taheke	Chamber hand	A	1982	128	80
Harris, Christopher Francis	Auckland	School teacher	A	1982	156	100
Harris, Glen	Moerewa	Labourer	A	1982	62	40
Harris, Tui	Otahuhu	Pumpman	A	1982	361	250
Harvey, Steven David	Massey	Glazier	A	1982	476	300
Hema, Lorraine Joan	Manurewa	Cleaner	A	1982	706	500
Hemara, Garry Joseph	Pakuranga	Fitter	A	1982	253	175
Hoto, Nga Pou George	Whangarei	Leading hand	A	1982	223	70
Howe, Wayne Raymond	Mount Eden	Barman	A	1982	120	100
Huband, Karen Ann	Devonport	Production planner	A	1982	162	100
Humm, Neville Maxwell	Otahuhu	Sales engineer	A	1982	393	250
Humphreys, Muriel Ivy Allison	Whangarei	Domestic/cafe worker	A	1982	787	100
Humphreys, Peter Graeme	Campbells Bay	Electrician	A	1975-1980	4,125	2,000
Kasravi, Seyed Kamran	Auckland	Lunch bar proprietor	A	1982	636	50
Keefe, Sam	Whangarei	Truck driver	A	1982	130	80
Kehely, Gary William	Whangarei	School teacher	A	1982	174	50
Konefelenisi, Taniela Uhi	Glen Eden	Factory hand	A	1979, 1980	2,062	500
Konefelenisi, Tautangi	Glen Eden	Factory hand	A	1979, 1980	670	150
Lavas, James Ivan	Auckland	Sales engineer	B	1974-1976, 1979	7,890	5,880
Lemmens, Franciscus Antonius	Te Atatu North	Carpenter	A	1981	827	100
Letica, Peter	Kaikohe	Mechanic	A	1982	448	290
Littlejohn, Gordon Noel	Henderson	Milk vendor	A	1980, 1981	2,073	1,010
Littlejohn, Suzanne Barbara	Henderson	Milk vendor	A	1980, 1981	1,796	945
Llewellyn, Rita	Ruakaka	Clerk	A	1982	192	60
Lowe, Helen	Panmure	Takeaway bar proprietress	A	1981, 1982	461	200
Lowe, Jing Ming	Panmure	Takeaway bar proprietor	A	1981, 1982	791	200
Lowe, Robert Clive	Opononi	Forestry worker	A	1982	336	220
Mausia, Maumi Lakepa	Grey Lynn	Cleaner	A	1981	204	50
Mealings, Barry John	Kaitiaki	Fisherman	A	1982	1,221	400
Murray, Stanley	Whangarei	Driver	A	1982	249	160
Nicholson, Angus Richard	Auckland	Landlord	A	1976-1978, 1980	1,356	625
Niumata, Andrea Jane	Epsom	Processor	A	1982	116	75
Nola, Michael Joseph	Dargaville	Storeman	A	1982	198	60
Nuualiitia, Luisa	Glendene	Cleaner	A	1982	190	125
O'Keefe, Thomas	Auckland	Watchman	A	1978-1981	2,666	800
Pamenter, Harold George	Glen Eden	Driver	A	1982	176	100
Paraone, Wairingiringi	Mangere	Process worker	A	1982	111	70
Park, Jack (Snr.)	Kaikohe	Freezerhand	A	1982	588	50
Parker, Stephen	Papatoetoe	Swimming pool manager	A	1982	1,109	250
Paterson, Thomas David Geoffrey	Greenhithe	Maintenance fitter	A	1982	120	80
Paul, Maureen	Northcote	Veterinary nurse	A	1978-1982	1,879	925
Phillips, David Kiri	Maungaturoto	Labourer	A	1982	93	30
Phillips, Dean Edward	Torbay	Clerk	A	1982	220	140
Piniata, Honu	Otara	Assembler	A	1982	324	215
Pirake, Merrick John (also known as Merrick Metaukiri)	Greenlane	Labourer	A	1982	203	200
Pirini, Francis	Moerewa	Slaughterman	A	1982	134	90
Porte, Robert Charles	Whangaparaoa	Process worker	A	1982	133	85
Pou, Hirini Arama	Point England	Shunter	A	1982	120	80
Pourewa, Abraham Leo	Kaero	Forestry worker	A	1982	184	120
Priestly, Phillip	Castor Bay	Company representative	A	1982	254	165
Prior, Rex Oswald	Mount Roskill	French polisher	A	1982	142	100
Punter, Stephen Andrew	Hikurangi	Sales manager	A	1982	243	160
Ragg, Hugh Peter Petrie (Jnr.)	Birkdale	Barrister and solicitor	A	1982	100	60
Rau, Tira	Tuakau	General hand	A	1982	315	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
					\$	\$
Rear, Gail Kathleen	Kawakawa	Student teacher/farm worker	A	1982	3,576	100
Renall, Donald Elizabeth	Otahuhu	Farm employee	A	1980-1982	927	800
Rhind, Polly Pake	Manurewa	Process worker	A	1982	162	105
Robinson, Garth McKenzie	Avondale	Auto electrician	A	1982	103	65
Rodger, Colin David	Moerewa	Freezing worker	A	1982	160	100
Rotohiko, Edward Maihi	Otara	Storeman	A	1982	181	180
Ruka, Maryann	Kaikohe	Labourer	A	1982	235	50
Samuela, Sonny	Glen Eden	Bus driver/security officer	A	1979-1982	1,349	625
Sanderson, Eric	Kerikeri	Shearer	A	1982	151	50
Seaman, Kathleen Jean	Blockhouse Bay	Manageress/domestic worker	A	1983	127	85
Seaton, Samuel Brian	Whangarei	Fisherman	A	1982	219	70
Seeto, Nee Tong George	Mount Roskill	Taxi driver	A	1979-1982	3,730	1,880
Sime, Andrew Paul	Whangarei	Mechanic	A	1982	112	70
Tatu, Young	Mangere	Labourer/casual porter	A	1983	338	250
Tautari, Richard	Kawakawa	Chamber hand	A	1982	642	430
Tavete, Maua	Kingsland	Cleaner	A	1983	299	200
Taylor, Kevin Derek	Whangarei	Salesman	A	1982	205	130
Tererui, Robert (also known as Robert Akaua)	Otara (formerly of Mangere)	Cook	A	1983	563	200
Thorn, Robyn Jane	Papakura	Schoolteacher	A	1980-1982	1,515	500
Todd, Susan Jacqueline	Newton	Machinist	A	1979-1981	272	140
Toetoe, Betty	Mangere	Agricultural labourer/factory worker	A	1983	114	70
Trotter, Bruce	Torbay	Carpenter	A	1979-1981	4,187	2,000
Trotter, Marjory Ethel	Torbay	Nursery attendant	A	1977-1981	11,410	5,650
Trounson, James Ronald	Dargaville	Noxious plant controller	A	1982	1,207	800
Turrall, Pauline Marcia Zita	Glenfield	Warehouse packer/outworker	A	1981, 1982	492	250
Ueese, Allen	Manurewa	Assembler	A	1979, 1981, 1982	1,953	1,300
Vaa, George	Mangere	Machine operator	A	1982	283	200
Van Den Brink, Henk	New Lynn	Fireman	A	1980-1983	2,502	600
Vaney, Naira Mateaurere	Mangere	Hostess	A	1982, 1983	481	240
Wall, Mapa	Massey	Factory worker	A	1982, 1983	716	325
Walton, James Alfred	Kumeu	Public relations consultant	A	1980-1982	4,078	2,500
Weekley, Jack Lewis	Beachlands	National superannuitant	A	1980-1982	941	450
Werner, Harvey Bryce	Kaitaia	Milk vendor/electrician	A	1973-1982	11,369	6,955
Wilton, Susan Colleen	Helensville	Casual worker	A	1981, 1982	553	250
Wolf, John	Mount Eden	Retired	A	1979-1982	3,777	1,850
Wong, David Seck Chee	Hong Kong (formerly of Bucklands Beach)	Physiotherapist	A	1980, 1981	1,162	300
Wong, Robert	Remuera	Butcher	A	1982	998	500
Work, Trevor Stephen	Dargaville	Labourer	A	1982	120	40
<i>Waikato Region</i>						
Beale, Colin Henry	Gisborne	Branch manager	A	1982	272	200
Braithwaite, Russell Brian	Gisborne	Bank officer	A	1981, 1982	271	250
Cartmell, Eric	Gisborne	Fireman/electrician	A	1981	2,220	500
Gleeson, Graeme Rodney	Otorohanga	Painter/disco operator	A	1981-1983	1,830	900
J. G. and M. J. Guscott Ltd.	Putaruru	Milk vendors	A	1977-1980	4,066	1,900
Newdick, Nola Betty	Gisborne	Fish shop proprietress/horticulturist	A	1979-1982	1,447	510
Newdick, Phillip John	Gisborne	Fish shop proprietor/horticulturist	A	1979-1982	1,555	510
Ngawiro Milk Vendors Ltd.	Te Awamutu	Milk vendors	A	1976-1980	7,614	4,400
Palliser, Albert Charles Alwynne	Wanganui	Retired	A	1981-1983	2,096	1,000
Palliser, Ngaire McLeavey	Wanganui	Retired	A	1981-1983	1,417	650
Pewhairangi-Potae, Ben Terewai	Tokomaru Bay	Shearer	A	1982	205	200
Selby, Anthony Dean	Whangarei	Amusement centre proprietor	A	1977-1979	1,996	950
Selby, Ian Claude	New Plymouth	Amusement centre proprietor	A	1977-1979	4,256	950
Selby, Leonard Arthur	Whangarei (formerly of New Plymouth)	Shop Assistant (formerly amusement centre proprietor)	A	1977-1979	1,100	550
Sprague, Gary	Tauranga	Motor vehicle dealer	A	1978, 1979, 1981	2,289	2,200
Sue, Peter	Hamilton	Fish and chip shop proprietor	A	1981	1,089	500
Sue, Stella	Hamilton	Fish and chip shop proprietress	A	1981	1,055	500
White, David Ian	Wanganui	Labourer	A	1981	276	150
Young, Kevin Mark	Gisborne	Laminator	A	1982	178	150
<i>Central Region</i>						
Ahern, Desmond Leo	Ohau	Market gardener	A	1978	360	250
Archer, Colin Eric	Wellington	Spraypainter	A	1973-1981	3,362	3,175
Atkins, Francis Bernard	Levin	Farmer	A	1974-1978	5,083	4,025
Beales, Owen David	Pahiatua	Farm manager	A	1977-1981	2,386	1,850
Davidson, Graham Byron	Wellington	Tow truck operator	A	1977-1978	1,754	1,200

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
					\$	\$
Hart, Barry William	Featherston	Civil servant/chimney sweep	A	1982, 1983	1,886	525
Hawkins, Velma Ann	Upper Hutt	Clerk	A	1980, 1981	354	340
Jensen, Maurice Frederick	Featherston	Plumber/pig farmer	B	1975-1981	4,350	4,310
Mossaidis, Theodora	Wellington	Superannuitant	A	1981, 1982	4,234	3,100
Petherick, Mary	Wellington	Cashier	A	1980-1982	5,057	2,750
Petrakos, Peter	Wellington	Machine operator	A	1979-1982	1,038	1,050
Phillips, Lorraine	Wellington	Computer engineer	A	1980-1982	944	600
So, Robert	Wellington	Market gardener	A	1977, 1978, 1979, 1981	2,674	1,800
Tony Tse and Co. Ltd.	Levin	Market gardeners	A	1971, 1972	2,682	2,500
<i>Southern Region</i>						
Adcock, Clifford William	Ohai	Civil servant	A	1981, 1982	478	60
Beckett, Ronald Francis	Christchurch	Building contractor	A	1981	1,100	220
Black, Herbert John	Ohai	Coalminer	A	1980-1982	426	60
Blackford, Arthur Robert	Christchurch	Superannuitant	A	1979-1981	1,497	850
Blackie, Robert Murray	Invercargill	Freezing worker	A	1981-1983	1,903	630
Bryson, Thomas	Gore	Farm hand	A	1978-1982	3,517	780
Campbell, John Edwin	Christchurch (formerly Reefton)	Restaurant proprietor	A	1973-1980	21,544	12,270
Carrick, William	Ohai	Weighman	A	1981, 1982	1,170	150
Cook, Anne Maree	Oamaru	Hairdresser	A	1979	411	400
Dixon, Joyce Daphne	Invercargill	Shop assistant	A	1980-1982	2,002	350
Kirkland, William Young	Christchurch	Painter	A	1980, 1981	1,532	500
McManaway, Dennis Michael	Riverton	Fisherman	A	1977, 1978	3,196	2,100
Matheson, Russell Grey	Gore	Panelbeater	A	1978, 1980, 1981	3,692	2,210
Paddon, Joan Clair	Invercargill	Housewife	A	1981, 1982	600	80
Pratt, David John	Cromwell	Carpenter	A	1979, 1981-1983	561	270
Westphall, Gavin David	Omarama	Carpenter	A	1981, 1982	187	100

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

"A" Furnishing False Returns of Income.

"B" Failing to Furnish Returns of Income.

†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>					
Anden Plastic Industries Ltd. (In receivership)	Pakuranga	Plastic product manufacturers	1983	12,286	2,400
Barianson Holdings Ltd. (In receivership)	Papatotetoe	Restaurateurs	1982, 1983	8,551	-
Mains, Ian Francis (in relation to Barianson Holdings)		Managing director	1982, 1983	-	-
Chhibha Bala and Son Ltd.	Pukekohe	Market gardeners	1983	9,744	4,850
Chhibha Uka (in relation to Chhibha Bala and Son Ltd.)		Market gardener	1983	-	-
Elliot, Francis Kenneth	Papakura	Bushwork contractor	1981, 1982	2,845	-
A. H. Giles and Company Ltd.	Auckland	Indent agents, importers, exporters, manufacturers representatives	1982	1,101	360
Johnson, Gordon (In relation to A. H. Giles and Company Ltd.)	Pakuranga	Company director	1982	-	-
<i>Waikato Region</i>					
R. L. Albert Ltd.	Karioi	Builders	1983, 1984	2,799	1,205
Bennett, Selwyn Hemana (In relation to ABC Printers Ltd.)	Rotorua	Company director	1983	3,054	-
Blissett, Harry Lloyd (In relation to Twilight Cafe (1981) Ltd.)	Te Kuiti	Company director	1983	214	105
Blissett, Margaret Jean (In relation to Twilight Cafe (1981) Ltd.)	Te Kuiti	Company director	1983	214	105
Bower, Roger Elliott	Te Awamutu	Farmer	1983	1,579	350
Burke, James Pohe	Hamilton	Salesman (formerly burger bar manager)	1981, 1982	16,211	1,400

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 \$
Fairfield Joinery Ltd.	Hamilton	Joiners	1982	2,417	—
George, Richard Harold (In relation to George & Denby Ltd.)	Cambridge	Company director	1983, 1984	3,305	400
Hodges, Iain	Hastings	Building contractor	1983	2,270	700
Hull, Stanley Clive	Reporoa	Farmer	1983	2,394	—
Hunter, Colin Russell	Rotorua	Logging contractor	1983	1,339	350
Hunter, Phyl George	Rotorua	Logging contractor	1983	1,339	350
Larsen, Laurence Baden	Huntly	Pottery Retailer	1983	1,262	420
D. S. & Y. L. Medicott Ltd.	Rotorua	Logging contractors	1983	7,585	—
Norm Higgins Panelbeating Ltd.	Hamilton	Panelbeaters	1983	1,833	340
Otorohanga Disposals Ltd. (In liquidation)	Otorohanga	Refuse collectors	1983, 1984	2,311	—
Robinson, Douglas Arthur (In relation to Otorohanga Disposals Ltd.)	Otorohanga	Company director	1983, 1984	—	—
Poppa's Takeaways Ltd.	Taupo	Hamburger bar proprietors	1983	4,328	—
McDonald Alistair Archie (In relation to Poppa's Takeaways Ltd.)	Taupo	Company director	1983	—	—
Scaffolding Services Ltd.	Rotorua	Scaffolders	1983	8,068	980
Speedy Contracts Ltd.	Rotorua	Waste disposal operators	1983	1,593	—
Mackey, Leonard Thomas (In relation to Speedy Contracts Ltd.)	Rotorua	Company director	1983	—	—
Steer, Robert David	Wanganui	Panelbeater	1984	762	—
Summerfield, Deryck	Te Kuiti	Hair Stylist	1981-1983	9,864	900
T. W. Toy Ltd.	Wanganui	Furniture manufacturers	1983	3,653	900
Truck Maintenance and Service Wanganui Ltd.	Wanganui	Truck and trailer repairers	1984	8,318	1,680
Truman, Wayne Gerrard	Tolaga Bay	Scrubcutter	1984	522	135
Turner, Ralph Nathan	Rotorua	Bush contractor	1983	5,915	500
Western Waste Disposal Ltd. (In liquidation)	Wanganui	Waste disposal contractors	1983, 1984	8,448	—
McNicoll, Lindsay (In relation to Western Waste Disposal Ltd.)	Waimate (formerly of Wanganui)	Company director	1983, 1984	—	—
Wickham, Jeanette Lyn MacRae	Wanganui	Coffee bar proprietress	1984	273	—
Wilson, Donald Keith	Whakatane	Caterer	1983	9,946	—
<i>Central Region</i>					
Dibro (N.Z.) Manufacturing Ltd.	Petone	Plastic product manufacturers	1983	14,097	6,800
Dickinson, Beryl Anne	Petone	Company director	1983	—	—
Dickinson, John Alexander (In relation to Dibro (N.Z.) Manufacturing Ltd.)	Petone	Company director	1983	—	—
Hagn, Erwin Mark	Wellington	Coffee lounge proprietor	1984	594	330
Harris, Brian Paul Wynne	Wellington	Company director	1982	2,587	390
Kam Brokers Ltd.	Palmerston North	Insurance brokers	1981, 1982	4,632	—
Mudgway, Kelvyn Alfred	Takapuna (formerly Palmerston North)	Company director	1981, 1982	2,371	1,175
Max, William Mervyn Campbell	Upper Hutt	Earthmoving contractor	1981, 1982	7,618	3,750
O'Flaherty, Terence Desmond	Wellington	Health food shop proprietor	1983, 1984	811	385
Paint Stripping Co. Ltd.	Auckland	Paint strippers and restorers	1982	830	450
Sciascia, Douglas Roy	Palmerston North	Carpenter	1983	13,561	850
Shannon, Alan Lindsay	Feilding	Agricultural contractor	1983	4,806	3,350
Tawera Trading Ltd.	Palmerston North	Vehicle cleaners	1983, 1984	1,338	625
Hogg, John William (In relation to Tawera Trading Ltd.)	Palmerston North	Company director	1983, 1984	—	—
<i>Southern Region</i>					
Aakland Chemical Manufacturers Ltd.	Christchurch	Liquid chemical manufacturers and distributors	1983	7,322	1,820
Stevens, William Leonard (In relation to Aakland Chemical Manufacturers Ltd.)	Christchurch	Company director	1983	—	—
Allan, Lester Leslie	Timaru	Takeaway bar proprietor	1983	740	340
Auckland Home Locators Ltd.	Christchurch	Rental agents	1984	1,212	—
Brown, Ian Mervyn	Dunedin	Dentist	1983, 1984	2,123	1,270
C. T. Evans and Co. Ltd.	Rangiora	Cleaning Contractors	1983, 1984	15,472	1,565
Fowlers Bakery Ltd.	Hokitika	Bakers and restaurant proprietors	1983, 1984	1,843	465
Fowler, Robert Charles (In relation to Fowlers Bakery Ltd.)	Greymouth	Restaurateur	1983, 1984	—	—
Gane, Colin Stanley	Christchurch	Builder and taxi proprietor	1983, 1984	5,887	1,250
Geoff Blackburn Steel 1979 Ltd.	Christchurch	Steel fabricators	1983, 1984	7,487	—

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
				\$	\$
Gibb, Carole Lesley	Greymouth	Restaurateur	1984	1,932	485
Haley, Ronald William	Dunedin	Draper	1984	1,527	600
Harrison and Davies Alarms Ltd.	Christchurch	Alarm installers	1983, 1984	2,988	620
Harrison, Kevin Gerald (In relation to Harrison and Davies Alarms Ltd.)	Christchurch	Managing director	1983, 1984	-	-
Ideal Garages 1978 Ltd.	Nelson	Garage manufacturers	1984	275	180
King Furniture (S.C.) Ltd.	Timaru	Furniture retailers	1983	601	150
Knight, Lyn Brian Wakelyn	Christchurch	Panelbeater	1984	523	-
Koka Foods (N.Z.) Ltd.	Christchurch	Restaurateurs	1983	636	-
Sim, Andrew Poh (In relation to Koka Foods (N.Z.) Ltd.)	Christchurch	Company director	1983	-	-
Lawry, Maurice Aubrey	Christchurch	Builder	1983, 1984	2,033	570
D. A. Love and Company Ltd.	Christchurch	Building contractors and joinery Manufacturers	1983, 1984	13,761	1,375
T. D. McIntosh and Son Ltd.	Invercargill	Fibreglass manufacturers	1983	5,989	1,500
McTaggart, Robert	Nelson	Watchmaker	1983	388	260
Major L. Tonkin Ltd.	Christchurch	Photographers	1983	3,172	-
Tonkin, Major Leo (In relation to Major L. Tonkin Ltd.)	Christchurch	Company director	1983	-	-
Ming Court Restaurant Ltd.	Christchurch	Restaurateurs	1983	6,583	750
Sim, Andrew Poh (In relation to Ming Court Restaurant Ltd.)	Christchurch	Company director	1983	-	-
New Zealand Moss Ltd.	Auckland	Spagnum Moss Processors	1983, 1984	4,149	1,035
Nicholson, David John	Waikari	Hotel proprietor	1981-1983	1,742	335
Nicholson, Patricia Maureen	Waikari	Hotel proprietress	1981-1983	1,741	335
Picton Earthworks Ltd.	Picton	Earthmoving/cartage	1983, 1984	9,994	-
Pinkham, Clive Richard (In relation to Picton Earthworks Ltd.)	Picton	Company director	1983, 1984	-	-
Riley, Allan Denis	Port Chalmers	Painter	1984	3,375	2,000
Ritz Hair Fashions Ltd.	Christchurch	Hairdressers	1983	7,725	-
Schwamm, Nola Currell	Christchurch	Dress shop proprietress/dressmaker	1983, 1984	107	-
Shangri-La Restaurant Ltd.	Christchurch	Restaurateurs	1983	10,834	1,250
Sim, Andrew Poh (In relation to Shangri-La Restaurant Ltd.)	Christchurch	Company director	1983	-	-
Smith, Brian Murray	Methven	Hotel proprietor	1983	1,293	323
Smith, Shirley Ann	Methven	Hotel proprietress	1983	1,293	322
Southern Veterinary Supplies Ltd.	Christchurch	Veterinary wholesalers	1983, 1984	853	210
Southland Freight Haulage Ltd.	Invercargill	Transport operators	1981-1983	15,081	3,000
St. Lewis Removals Ltd.	Christchurch	Carrier	1984	1,678	-
Vision 80 Ltd.	Christchurch	Furniture manufacturers	1983	9,544	1,730
Ellis, Alan Royce (In relation to Vision 80 Ltd.)	Christchurch	Company manager	1983	-	-

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> Advanced Training Systems Ltd.	Auckland	Motivational training programmers	1982, 1983	4,907	940
Ashby, Nigel Francis	Auckland	Takeaway bar proprietor	1981, 1982	306	100
Ashby, Sherry Ann	Auckland	Takeaway bar proprietress	1981, 1982	306	100
Auckland Advertising Consultants Ltd. (In liquidation)	Birkenhead	Advertising consultants	1983, 1984	1,406	430
Barlow, Catherine Anne	Mount Eden	Dressmaker	1982, 1983	7,661	1,860
Blackwood and Loughran Ltd.	Whangarei	Bricklayers	1984	404	200
Blockhouse Bay Transport Ltd.	New Lynn	Carriers	1983, 1984	13,718	3,210

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
				\$	\$
Brown, Roger Neil	Kamo	Well driller	1984	20,268	2,100
Bryant, Gary Duncan	Weymouth	Panelbeater	1979, 1980	1,453	370
Chemical Distributors Ltd.	Takapuna	Manufacturers of chemical cleansers	1984	4,024	980
Chhiba Bala and Son Ltd.	Pukekohe	Market gardeners	1983, 1984	13,977	6,850
O. Cotterell and Co. Ltd.	Papatoetoe	Building contractors and office services suppliers	1982, 1983	2,366	450
Davy, Hugh Clarence	Massey	Engineer	1983, 1984	2,026	210
Eurovision House Movers Ltd.	Helensville	House movers	1984	4,061	1,000
Fleming, William Stewart	Auckland	Advertising sales agent	1984	1,212	400
J. P. Forsyth Ltd.	Morningside	Panelbeaters	1983	4,049	1,000
J. S. and S. A. Fowlie Ltd.	Whangarei	Dairy and milk bar proprietors	1984	79	80
Gardner, Lance Herbert	Manurewa	Bus operator	1980-1983	8,478	2,130
Garton, James Barry	Otahuhu	Dairy proprietor	1984	252	63
Garton, Maureen	Otahuhu	Dairy proprietress	1984	251	62
R. Gazzard Ltd.	New Lynn	Billiard table manufacturers	1984	330	60
Georgie Girl Shoes Ltd.	Kamo	Footwear retailers	1983, 1984	666	90
A. H. Giles and Company Ltd.	Auckland	Indent agents importers exporters and manufacturers	1978-1981	3,612	1,210
Glen Industries Ltd.	Takapuna	Clothing manufacturers	1984	8,825	1,000
Gossamer Dairy (1982) Ltd.	Pakuranga	Dairy proprietors	1983, 1984	805	235
Gregory, Clifford Joseph	Takahiwai	Shellfish gatherer	1983, 1984	4,155	590
Grenville, John Robert	Auckland	Advertising sales agent	1984	1,212	400
Grover, Meremere (also known as Mabel Grover)	Whangaparaoa	Clothing manufacturer	1983	4,795	1,200
Hebdon, Alan	Whangarei	Sand blaster and industrial painter	1980, 1981	9,141	1,000
Henman, Gary Roger	Glenfield	Building contractor	1984	885	265
Hereford Group Ltd.	Auckland	Restaurateurs	1983	3,093	750
Holmes, Neville Frederick	Pakuranga	Caterer	1983, 1984	811	200
Horsford, Russell Milton	Moerewa	Limeworker	1984	1,242	250
James Francis Holdings Ltd.	Devonport	Ladies Outfitters	1984	139	100
Jasdec Holdings Ltd.	Auckland	Amusement Games Dealers	1983, 1984	5,781	400
Johnson, Timoti Brian	Whangarei	Steak bar proprietor	1984	5,576	800
Jons South Pacific Manufacturing Co. Ltd.	Auckland	Clothing manufacturers	1984	4,837	450
Kan, Pauline	Newmarket	Restaurant proprietress	1984	691	150
Kan, Mabel	Newmarket	Restaurant proprietress	1984	690	150
Ken Mair Ltd.	Tamaki	Commercial laundry proprietors	1984	1,289	50
Ken Warren Ltd.	Parakai	Dry stock farmer	1982	240	150
Kevin Fitzgerald Takapuna Auctions Ltd.	Takapuna	Auctioneers and second hand dealers	1984	333	330
Kingsley Monogramming Ltd.	Takapuna	Printers and monogrammers	1984	336	125
La Patisserie Bakery Ltd.	Herne Bay	Bakers	1984	3,675	700
Lay-Ezzy Products Ltd.	Onehunga	Furniture retailers	1984	215	35
Lelong, Paul Francis	Orewa	Painter	1983, 1984	3,575	450
Les Fenton and Son Ltd.	Avondale	Cartage contractors	1984	4,063	150
Les Mackay Roofing Contractors Ltd.	Onehunga	Roofing contractors	1984	13,117	300
Lister Construction Ltd.	Takapuna	Drillers, borers and tunnellers	1984	5,110	500
Longstaff, Ronald Stanley	Howick	Chartered accountant	1983, 1984	460	455
McDonald, Ross Trevor	Glen Eden	Builder	1984	395	50
McGhie Holdings Ltd.	Leigh	Bakers and confectioners	1984	4,776	450
McGillivray, Keith Worsfold	Wellsford	Farmer	1984	1,145	100
McKinnon, Gregory John Campbell	Kamo	Car painter	1984	682	75
McLean, Paul	Henderson	Hairdressing salon proprietor	1984	1,819	150
McNeil, William Allan	Ellerslie	Mechanic	1983, 1984	865	150
Mane, Sarah Adelaide	Whangarei	Clothing manufacturer	1984	6,024	400
R. H. Marshall Ltd.	Onehunga	Commercial cleaners	1984	389	100
Mathews, Lynda	Bucklands Beach	Clothing manufacturer	1984	190	100
Meese, Raymond Arthur	Ellerslie	Mechanic	1983, 1984	865	150
Microwave Specialists Ltd.	Takapuna	Microwave oven specialists	1984	869	100
Modern Alarm Systems Ltd.	Auckland	Alarm installers	1984	1,423	400
Moore, Phillipa Ann	Ponsonby	Gift shop proprietress	1984	183	75
Mr Muffler (New Zealand) Ltd.	Onehunga	Vehicle servicemen	1984	394	100
Mr Porky Products Ltd.	Auckland	Delicatessen proprietors	1984	414	150
Murphy, Sean Francis	Mount Roskill	Musical instrument repairer	1984	414	100
Nally Investments Ltd.	Auckland	Rest home proprietors	1984	1,555	390
Neal, Beverley Lesley	Papakura	Curtain manufacturer/ dressmaker	1984	1,427	225
Nellie Twiggs Ltd. (In receivership)	Greenlane	Childrenswear retailer	1984	820	200
North Shore Ferries Ltd.	Auckland	Bus and ferry operators	1984	29,971	7,480
Patton and Dalton Ltd.	Manurewa	Clothing and manchester manufacturers	1983, 1984	2,951	740
J. and G. Peck Ltd.	Onehunga	Ice cream manufacturers	1984	1,162	280
Penney's Kerikeri Panelbeaters Ltd.	Kerikeri	Panelbeaters	1984	3,676	1,100
Prendiville, Paul Joseph	Sandringham	Building contractor	1984	4,189	1,155
Preview Fashions Ltd.	Auckland	Garment manufacturers	1984	442	110
Proctor, Colin William	Whangarei	Sheep farmer and quarrier	1982, 1983	2,665	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
				\$	\$
Proctor Holdings Ltd.	Whangarei	Sheep farmers and quarriers	1983, 1984	1,380	240
Pyrofound Enterprises N.Z. Ltd.	Auckland	Restaurateurs	1984	14,955	3,738
Ranchbranch Products Ltd.	Parnell	Sheepskin products manufacturers	1984	2,310	580
Reinhold, Robert	Henderson	Builder	1984	394	50
Rideau Interiors (1975) Ltd.	Papakura	Furnishers	1984	1,280	320
Robert De Savigny Ltd.	Auckland	Hot bread bakers	1984	3,542	870
Rowson, William Edwin	Orewa	Building contractor	1983	1,135	290
Saxton-Beer, Penelope Anne	Pukekohe	Agency proprietress	1984	2,224	440
Schader, Peter	Point Chevalier	Tool and die maker	1983, 1984	3,346	850
Seabreeze Restaurant Ltd.	Kaitia	Restaurateurs	1984	778	190
Seales, Eustace Leonard Mark	Beachhaven	Baker	1983	10,261	500
Selective Logging Ltd.	Onehunga	Timber merchants	1982-1984	8,358	815
Shew, Thomas	Maungatapere	Market gardener	1982-1984	5,665	580
Smart, John David	Glenfield	Screen-printer	1983, 1984	3,446	325
Sparksman, Dennis Lynn	Mangonui	Transport operator	1984	130	40
Stewart, Neil Alan	Manurewa	Bus operator	1980-1983	8,478	2,130
Tasman Foods Ltd. (In liquidation)	Auckland	Food processors	1984	5,007	495
Thomas, Gregory Paul	Mairangi Bay	Carrier	1983	3,097	650
Thompson, Charles Clinton	Whangarei	Engineer	1984	451	50
Trethowen, Robert Clive	Dargaville	Dairy farmer	1983, 1984	3,137	1,575
Tweddell, Eva	New Lynn	Takeaway bar proprietress	1983	1,038	120
Tweddell, Robin	New Lynn	Takeaway bar proprietor	1983	1,039	120
Uri Engineering Ltd.	Glendene	Engineers	1983, 1984	2,714	520
Valda Fashions Ltd.	Avondale	Clothing manufacturers	1984	945	150
Waenga, Iris Evelyn	Whangarei	Steak bar proprietress	1984	5,575	800
Waiheke Plumbing Services Ltd.	Waiheke Island	Plumbers	1983, 1984	1,546	315
Walton, Dennis Oswald	Ponsonby	Gift shop proprietor	1984	183	75
Wavecraft Industries N.Z. Ltd.	Parnell	Marine craft retailers	1983, 1984	6,830	1,020
<i>Waikato Region</i>					
Blair, Noel James	Taupo	Engineer	1984	2,334	580
G. R. Bruce Ltd.	Te Awamutu	Moteliers	1984	917	200
Burgess, Kevin George	Putaruru	Plasterer	1984	175	60
Cambridge Plumbing Co. 1975 Ltd.	Cambridge	Plumbers	1984	2,344	430
Cameron, Robert Logan	Otorohanga	Bacon curer	1984	536	240
Carney, Paul Richard	Napier	Farmer	1984	120	30
Carrington, William Terrance	Gisborne	Fisherman	1982-1984	5,105	1,300
Crockett, Graham Noel	Wanganui	Builder	1984	428	95
Crossroads Motors Ltd.	Waiouru	Garage proprietors	1984	4,056	850
Deric Marsh Ltd.	Otorohanga	Dragline contractors	1984	6,672	900
Desert Road Service Station Ltd.	Waiouru	Garage proprietors	1984	3,365	670
G. T. Donovan Ltd.	Matamata	Bricklayers	1983	29,029	4,000
Duganzich, Stephen	Hastings	Fish shop proprietor	1984	241	25
Duganzich, Racheal Ernestine	Hastings	Fish shop proprietress	1984	241	25
Dunn, David William	Hamilton	Builder	1984	1,462	330
Dunn, Edgar Louis	Hamilton	Chartered accountant	1984	1,031	250
Flintoff, Rodger Graham	Bulls	Contractor	1983, 1984	2,780	455
Franich Restaurants Ltd.	Thames	Restaurateurs	1984	1,555	500
Gaskell, Peter Thomas	Hamilton	Builder	1983, 1984	213	90
George, Elaine Alice	Hamilton	Kindergarten-day care nursery proprietress	1984	2,106	1,300
George, Richard Harold (In relation to George & Denby Ltd.)	Cambridge	Company director	1984	1,308	450
Goldseal Protection and Muffler Services Ltd.	Wanganui	Muffler repairers	1984	767	190
Green, Rani	Hamilton	Draper	1984	2,323	480
Gwynne, Shirley	Te Aroha	Laundry operator	1984	2,215	215
Hamilton Heat Pumps Ltd.	Hamilton	Air conditioners, servicemen and salesmen	1984	5,506	900
Highway 50 Store Ltd.	Waipukurau	General storekeepers	1984	97	75
Hiko, Tahu William	Gisborne	Shearer/scrubcutter	1983	1,693	425
Horton, Claire Margaret	Tokoroa	Bush contractor	1983, 1984	11,102	1,000
Horton, Michael	Tokoroa	Bush contractor	1983, 1984	11,102	1,000
Hoskins, Helen Anne	Whangamata	Printer	1984	427	130
Hoskins, John Charles	Whangamata	Printer	1984	427	130
Humberstone, Raymond Ernest	Putaruru	Logging contractor	1984	1,736	450
Ian Ball Catering Ltd.	St. Heliers	Restaurateurs	1984	943	250
John Penny Sports Ltd.	Gisborne	Sports retailers	1983, 1984	94	50
Jones, Mervyn	Hamilton	Chartered secretary	1984	872	275
Kiwi Pie Company Ltd.	Te Awamutu	Pie bakers	1984	4,142	1,050
Knight, John Robert	Napier	Fisherman	1984	1,733	150
Kotari Fishing Company Ltd.	Napier	Fisherman	1983, 1984	763	150
Larsen, Laurence Baden	Huntly	Pottery retailer	1984	930	320
Le Prou, David Edward Milton	Taumarunui	Fruiterer/market gardener	1984	742	300
Lupton, Warwick Isaac	Waverley	Farmer	1984	374	120
McConnell, Alexander Dynes	Hamilton	Farmer	1983, 1984	904	320
McGovern, Anthony Keith	Tauranga	Car wrecker	1983, 1984	507	245
McLean, Keith Lewis	Hamilton	Carpentry contractor	1984	386	140

SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s) \$	(6) Amount of Penal Tax Imposed \$
D. C. McLeod and Son Ltd.	Morrinsville	Sports and travel goods retailers	1984	726	120
Manohan Aluminium Ltd.	Hamilton	Aluminium joiners	1984	2,112	280
Mayes, Graham Lawrence	Hamilton	Superette proprietor	1984	137	60
Mayes, Rae Ethel	Hamilton	Superette proprietress	1984	137	60
Miller, Pamela Yvonne	Hastings	Motel proprietress	1984	110	50
Miller, Trevor Stanley	Hastings	Motel proprietor	1984	110	50
Milton Street Car Centre Ltd.	Hamilton	Service station proprietors	1984	2,076	400
New Zealand Woodcraft Ltd.	Tauranga	Wooden product manufacturers	1984	2,277	560
Olsens Home Cookery Ltd.	Putaruru	Home cookery proprietors	1983, 1984	7,218	720
Onoko Orchards Ltd.	Maramarua	Orchardists	1984	1,787	290
Outlook Furniture Ltd. (formerly Top Timber Products Ltd.)	Hamilton	Furniture manufacturers	1984	2,511	600
Pahuru, Ross	Gisborne	Dairy proprietor/ fencer	1984	265	65
Parata, Matthew Ihaka	Whangamata	Builder	1984	232	50
Parlane Holdings Te Awamutu Ltd.	Te Awamutu	Fashion retailers	1983, 1984	1,541	420
Peachgrove Produce Ltd.	Hamilton	Wine retailers	1983, 1984	137	60
Prince, Francis John Robert	Wanganui	Agricultural contractor	1984	1,347	270
Pukeroa Hotel Ltd.	Waitomo	Hotel proprietors	1984	5,632	1,300
Pull and Ely Construction Ltd.	Turakina	Builders	1984	6,108	1,000
Purnell, Margaret	Waitakaruru	Farmer	1984	60	15
Purnell, Max	Waitakaruru	Farmer	1984	60	15
Randell, Thomas Brian	Hamilton	Nurseryman (formerly Blocklayer)	1983, 1984	423	100
Rex Nicholson Ltd.	Hamilton	Pet shop proprietors	1983, 1984	1,562	420
Ritchie, Anthony Bruce	Taumarunui	Builder	1984	1,439	280
Sadlier, Heather Colvin	Turangi	Motelier	1984	601	150
Sadlier, Michael William Latham	Turangi	Motelier	1984	601	150
Sammons, Trevor Douglas	Wanganui	Builder	1984	969	240
Short, Graham Ernest	Pureora	Farmer	1984	353	100
Smith, Anne Marie	Hamilton	Farmer	1983, 1984	861	160
Smith, Russell John	Hamilton	Farmer	1983, 1984	861	160
Smith, Walter Stanley	Wanganui	Electrician	1983, 1984	1,354	275
Smithe, Gray James	Tauranga	Hairdresser	1984	108	25
Spa Road Nurseries Ltd.	Taupo	Nurserymen	1984	860	210
Spierings, Frances	Paeroa	Restaurant proprietress	1984	152	50
Spierings, Theo	Paeroa	Restaurant proprietor	1984	152	50
Springdale Stores Ltd.	Waitoa	Grocers	1984	170	40
Standen, Glenda Isobel	Hamilton	Hairdressing salon proprietress	1984	556	160
Steel Fix Ltd.	Hamilton	Building Contractors	1983, 1984	79,257	4,000
Steer, Robert David	Wanganui	Panelbeater	1984	426	140
N. R. Stenbridge Ltd.	Paeroa	Carriers and contractors	1984	1,548	350
Stewart, Lindsay Frederick John	Tapu	Hotel proprietor	1984	397	100
Stewart, Raewyn Lee	Tapu	Hotel proprietress	1984	397	100
Symes, Arthur Thomas	Mahia	Fisherman/fish shop proprietor	1984	1,514	380
Symes, Diana Maria	Mahia	Fish shop proprietress	1984	1,513	380
Tam Haulage Ltd.	Rotorua	Cartage contractors	1984	2,659	600
Taumarunui Excavators and Drainage Ltd.	Taumarunui	Earthworks and drainage contractors	1984	946	240
The Olive Tree Ltd.	Hamilton	Restaurateurs	1984	1,368	350
Thurston, John Leslie	Cambridge	Horse traifer	1983, 1984	659	200
Tumai, Rosemarie	Putaruru	Taxi proprietress and restaurateur	1984	971	260
Tumai, Willie	Putaruru	Taxi proprietor and restaurateur	1984	971	260
Twilight Cafe (1981) Ltd.	Te Kuiti	Cafe and milk bar proprietors	1984	224	80
Vincent, Joseph Charles	Rotorua	Carpet layer	1984	808	180
B. and R. Walker Ltd.	Napier	Pharmacists	1984	485	50
Walker Williams Ltd.	Gisborne	General contractors	1983	2,399	570
Waugh, Robert William	Rotorua	Fencing contractor	1983, 1984	1,697	400
Westbrook, John Edward	Taupo	Builder	1982, 1983	1,080	250
Whitley, Kevin John	Gisborne	Post and timber retailer/accountant	1984	1,691	400
Wicks, John Arthur	Whitianga	Tavern proprietor	1984	568	100
Woolerton, Robert Doulgas	Hamilton	Farmer	1983, 1984	384	200
<i>Central Region</i>					
Ahearn and Larnach Panelbeaters and Spray- painters Ltd.	Lower Hutt	Panelbeaters and spraypainters	1983, 1984	2,833	800
Automotive Performance Supplies Ltd. (In liquidation)	Wellington	Garage proprietors	1983	752	220
Baggott, Leonard Henry	Lower Hutt	Builder	1983, 1984	2,453	500
Bengston, Bernard Cyril	Palmerston North	Butcher	1984	1,305	530
Browne, Andrew Borthwick	Lower Hutt	Window dresser	1983	770	225
Bryant, Marlene Kay	Upper Hutt	Cleaner	1983, 1984	487	250
Burke, John Grant Stewart	Wellington	Coffee bar proprietor	1984	460	240
Burke, Juleigh Anne	Wellington	Coffee bar proprietress	1984	461	240
Camelot Licensed Steak House Manners Street Ltd.	Wellington	Restaurateurs	1984	8,667	2,150
Chin, Colin Howells	Wellington	Newsagent	1982-1984	546	140

SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				\$	\$
Computer Setters Ltd.	Wellington	Typesetters	1983	9,336	2,290
Courtenay Arms Ltd.	Wellington	Private hotel proprietors	1983, 1984	239	200
Courtenay Sandwich Bar Ltd.	Wellington	Sandwich bar proprietors	1983, 1984	1,203	300
Frethey Electrical Ltd.	Lower Hutt	Electrical contractors	1983, 1984	1,523	700
Grimstrup, Alan Frederick	Levin	Taxi proprietor	1984	791	150
Handel Enterprises Ltd.	Wellington	Taxi proprietor	1984	404	210
Hansen, Dennis Guy	Onepoto	Amusement parlour manager	1984	219	55
Hickman, Richard Andrew	Lower Hutt	Taxi driver	1983	668	135
Hildred, Gloria Anne Yvonne	Wellington	Painting contractor	1983	342	110
D. L. Hodge Ltd.	Porirua	Carriers	1984	3,375	1,155
Hunter, Birkett Robert	Petone	Motor body specialist	1984	849	350
King, Anne	Paraparaumu	Rest home proprietress	1984	708	100
King, Anthony Albert	Upper Hutt	Agricultural spray contractor	1984	383	95
Knox, Janice Olive	Wainuiomata	Kindergarten proprietress	1984	64	20
La Nouvelle Cuisine Ltd.	Wellington	Restaurateurs	1984	300	150
Laurie Knutsen Ltd.	Wellington	Ship builders	1984	2,256	325
MacLean, Donald James	Wellington	Building contractor	1983	1,280	320
McClelland, Martin	Lower Hutt	Confectionary manufacturer	1984	1,083	300
McDonald Engineering Ltd.	Wellington	Engineers	1984	885	480
M'Lords Steakhouse Ltd.	Levin	Restaurateurs	1984	251	60
Mahoney, Paul Francis	Wellington	Golf professional	1984	194	45
Mallinder, Takarangi	Lower Hutt	Painter and paperhanger	1984	1,024	200
Marshall, Alan Charles	Upper Hutt	Repiler and levelling specialist	1984	499	200
Matrac Plumbing & Drainage Maintenance Services Ltd.	Wellington	Drainlayers	1984	2,955	740
Melmark Holdings Ltd.	Lower Hutt	Insurance brokers	1984	132	35
Montgomery, John Bruce	Porirua	General carrier	1984	5,506	1,325
Moss, Alfred	Lower Hutt	Building contractor	1984	184	45
Mudgway, Kelvyn Alfred	Takapuna (formerly Palmerston North)	Company director	1982	2,261	1,225
Nelburn Industrial Electronics Ltd.	Lower Hutt	Electrical engineers	1983, 1984	8,588	2,145
O'Brien, William	Wellington	Plastic repairer and welder	1984	231	50
Orthodox Supplies Ltd.	Wellington	Takeaway food bar proprietor	1984	332	85
Owen, Neil Hubert	Palmerston North	Secondhand dealer	1984	387	450
Paddison, Brian John	Paremata	Ice cream parlour proprietor	1984	241	95
Patrick, Wayne Victor	Johnsonville	Builder	1984	2,414	600
Pinocchio's Video Entertainments Ltd.	Wellington	Amusement parlour proprietors	1984	626	155
Planco Homes Ltd.	Masterton	Building contractors	1984	1,379	140
L. J. Purdie & Co. Ltd.	Wellington	Automotive and electrical salesmen	1984	2,102	200
Quinn, Norman Patrick	Porirua	Hairdresser	1984	1,061	270
Rona Print Ltd.	Lower Hutt	Printers	1984	3,079	750
J. S. & B. O. Sargent Ltd.	Palmerston North	Farmers	1983, 1984	676	225
Schon, Alexander	Eastbourne	Carterer	1982-1984	1,180	750
Scott, John Herdman	Palmerston North	Agricultural contractor	1984	436	120
Scott, Phillip John	Palmerston North	Agricultural contractor	1984	436	120
Shannon, Alan Lindsay	Feilding	Agricultural contractor	1982	6,889	6,600
Shaw, Thomas	Porirua	Carrier	1984	369	100
Sheridan Mini Market Ltd.	Upper Hutt	Dairy and grocery proprietors	1983	131	50
Smith & Snelgrove Ltd.	Eketahuna	Garage proprietor	1984	763	150
Sonora Industries Ltd.	Wellington	Leather goods manufacturers	1984	4,718	1,000
Spray, Robert Edward	Wellington	Roofing contractor	1983, 1984	1,936	700
Sproule, Timothy Hunter	Wellington	Painting contractor	1983, 1984	2,014	470
Steve Cox Motors Ltd.	Wellington	Garage and motor vehicle repairers	1984	286	180
Stratulatos, Costa	Wellington	Restaurateur	1984	398	100
Sutherland, Lawrence James	Lower Hutt	Builder	1983	676	170
Sutton, Barry Raymond	Paraparaumu Beach	Truck and tractor servicemen	1984	1,463	140
Te Iwi Co-operative	Waitangirua	Co-operative society	1982, 1983	3,540	860
Television One Club	Lower Hutt	Incorporated society	1983	145	35
Village Woolshop Ltd.	Wellington	Woolshop proprietors	1984	585	160
Wainui Car Parts Ltd.	Petone	Car wreckers	1984	550	180
Warren Irving Ltd.	Wellington	Building contractors	1984	2,765	670
Wildblood, Mark Douglas	Wellington	Administration officer	1984	604	150
Wycherley, Alan Edwards	Palmerston North	Motor mechanic	1984	526	250
<i>Southern Region</i>					
Bakker, Theo	Litte River	Fisherman	1984	696	160
Barnden, Leonard	Christchurch	Panelbeater	1984	109	55
Barton Agencies Ltd.	Christchurch	Furniture restorers	1984	470	60
Bell, Athol Hirst	Invercargill	Secondhand dealer	1984	162	50
Bob Bruce Rebores (1982) Ltd.	Christchurch	Engine reconditioners	1984	1,989	160
Breens Fruit Supplies Ltd.	Gore	Fruit retailers	1984	537	135
B. S. Butler and Sons (1970) Ltd.	Kaipoi	Sawmillers, timber and hardware merchants	1984	398	40
Canterbury Taxation Service Ltd.	Christchurch	Tax consultants	1984	168	25

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 \$
Collingwood Truck Sales Ltd.	Invercargill	Truck and accessories salesmen	1984	183	50
Coster, John William	Ranfurly	Builder	1984	260	70
Cottage Promotions Ltd.	Christchurch	Beauty clinic proprietors	1984	1,589	395
Cultured Cow Yoghurt Ltd.	Christchurch	Dairy product retailers	1984	159	40
Devlin, Roger Barry	Greymouth	Auto electrician	1984	390	95
Digby-Smith, Russell	Christchurch	Commercial cleaner	1984	1,745	350
Double, Paul Albert	Invercargill	Photographer	1984	652	210
Ellerm, Ross Martin	Christchurch	Hairdresser	1984	1,010	295
Essence Electronics Ltd.	Christchurch	Electronic designers and manufacturers	1984	2,355	300
Fergusons Earthmoving Company Ltd.	Hokitika	Earthmoving contractors	1984	16,174	1,000
Gallagher, Mark Philip	Timaru	Printer	1984	494	100
Galt, Ray David	Invercargill	Plumber	1984	226	50
Game Air Ltd.	Greymouth	Deer recoverers	1983, 1984	1,373	255
Gibb, Carole Lesley	Greymouth	Restaurateur	1984	1,196	300
Gibson Aero Ltd.	Te Anau	Aircraft engineers and operators	1984	1,798	400
Grant, Donnette	Timaru	Farmer	1984	188	50
Harrison and Davies Alarms Ltd.	Christchurch	Alarm installers	1984	982	210
Hokitika Free Form Glass Blowers Ltd.	Hokitika	Glass manufacturers	1984	10,761	2,160
Hokitika Free Form Glass Co. (Auckland) Ltd.	Hokitika	Glass manufacturers	1984	15,572	3,120
Hunt Manufacturing Ltd.	Christchurch	Structural engineers	1984	594	100
Huston, Rodney Earl	Christchurch	Manufacturing representative	1984	192	65
Ian Milne Ltd.	Christchurch	Building contractors	1984	1,036	125
Jackson Sheet Metals Ltd.	Christchurch	Metal workers	1984	1,483	700
King, Douglas Taki	Christchurch	Painter	1984	590	125
Lawry, Maurice Aubrey	Christchurch	Builder	1984	651	200
D. R. Lewis Ltd.	Kirwee	Tavern proprietor	1984	848	450
D. A. Love and Company Ltd.	Christchurch	Building contractors and joinery manufacturers	1984	15,727	1,575
McConachie, George William	Timaru	Clothing manufacturer	1984	1,856	278
McConachie, Nancy Kathleen	Timaru	Clothing manufacturer	1984	1,856	277
MacGregor, John	Gore	Builder	1984	369	75
Major L. Tonkin Ltd.	Christchurch	Photographers	1984	1,543	500
K. J. Mason Ltd.	Tapanui	Builders	1984	2,565	500
Mason Scotweb Ltd.	Tapanui	Builders	1984	282	50
Mead, Gavin Charles	Dunedin	Painter contractor	1984	2,261	100
R. and B. Mercer Ltd.	Christchurch	Toy Shop Proprietors	1984	754	80
Murdock, Peter Franklin	Invercargill	Bricklayer	1984	208	70
Neal, Peter Thomas	Blenheim	Bacon processor	1982, 1983	6,330	1,295
Nevin, Myrtle Jean	Timaru	Dairy proprietress	1984	233	160
New Zealand Moss Ltd.	Auckland	Spagnum moss processors	1984	1,292	325
Nicholson, David John	Waikari	Hotel proprietor	1983, 1984	814	175
Nicholson, Patricia Maureen	Waikari	Hotel proprietress	1983, 1984	815	175
Nicholl, Frederick Bowers	Christchurch	General contractor	1984	226	25
Pascoe, Garry Francis	Kirwee	Builder	1983, 1984	840	245
Payne, Craig Brian	Christchurch	Podiatrist	1984	641	200
Pimm, Thomas	Oamaru	Car painter	1984	503	125
Power, Denis Frederick	Kaiapoi	Farmer	1984	336	60
Pratt, Christopher Graeme	Invercargill	Antique retailer	1984	126	25
Prestidge, Murray Donald	Christchurch	Labouring contractor	1984	1,496	375
Protos, George Nicholas	Ashburton	Fish and chip retailer	1984	286	72
Protos, James	Ashburton	Fish and chip retailer	1984	286	73
Riach, Peter Donald	Christchurch	Dairy proprietor	1984	205	200
Rogers, John Milton	Westport	Farmer	1984	192	40
Ryan, Douglas Sidney	Invercargill	Autowrecker	1984	2,530	500
Samuels Restaurant 1978 Ltd.	Christchurch	Restaurateurs	1984	781	100
Sandri, Lance Arnold	Mossburn	Hotel proprietor	1984	197	75
Sandri, Lesley Josephine	Mossburn	Hotel proprietress	1984	197	75
Simpson, John Alexander	Dunedin	Tavern proprietor	1983	2,548	350
Smith, Hilton Paul Ludlow	Christchurch	Takeaway food retailer	1984	588	115
Smith, Josephine Irene	Cobden	Restaurant proprietor	1984	194	25
Southland Lambswool Wholesalers Ltd.	Invercargill	Souvenir manufacturers	1984	306	100
R. L. Sparrow Ltd.	Christchurch	Joinery manufacturers	1984	11,731	1,170
H. T. Thornley and Sons Ltd.	Christchurch	Earthmoving contractors	1984	1,232	200
Vincent, Brian Maxwell	Timaru	Joinery manufacturers	1984	943	190
Vision 80 Ltd.	Christchurch	Furniture Manufacturers	1984	1,600	400
L. and M. Walker Billiards and Furniture Ltd.	Christchurch	Cabinet makers	1984	2,067	200
Weir Cleaning Services Ltd.	Christchurch	Commercial and industrial cleaners	1984	213	105
Wyatt, William	Invercargill	Secondhand dealer	1984	162	50