



LAND & DEEDS OFFICE

14 MAY 1985

GISBORNE

## SUPPLEMENT

TO THE

# NEW ZEALAND GAZETTE

OF

THURSDAY, 2 MAY 1985

*Published by Authority*

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WELLINGTON: MONDAY, 6 MAY 1985

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## NAMES OF TAX EVADERS

## 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 30 September 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 11th day of March 1985.

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>						
Federal Panelbeaters Ltd.	Ponsonby Auckland	Panelbeaters	A	1974-1978	12,379	9,130
Wyatt, John Joseph (in relation to Federal Panelbeaters Ltd.)		Company director	B	1974-1978	-	-
Howes, Tony Michael	Swanson	Spray painter	A	1979-1981	14,938	10,350
Martin, Patrick Henry	Ngunguru	Fisherman	A	1977-1980	6,869	2,580
Patchett, Irving Hetherington	Mount Roskill	Dental technician and landlord	A	1977-1979	13,707	5,500
<i>Waikato Region</i>						
Bennett Construction Ltd.	Hamilton (formerly of Te Aroha)	Builders	A	1975-1980	73,647	72,500
Bennett, John Roger (in relation to Bennett Construction Ltd.)		Company director	B	1975-1980	-	-
Bennett, John Roger	Morrinsville	Builder	A	1974-1975	12,045	12,000
Dean, Rex Leonard	Hastings	Tannery worker	A	1979-1983	2,031	2,010
Lala, Ravji Dahya (also known as Lala, Raman)	Hamilton	Greengrocer	A	1975-1979	25,624	25,600
Lala, Savita	Hamilton	Greengrocer	A	1979	5,598	5,600
Lionel Erb Ltd.	Inglewood	Drapers	A	1972-1979	14,879	14,800
Erb, Lionel Edmond (in relation to Lionel Erb Ltd.)	Inglewood	Company director	B	1972-1979	-	-
Sulzberger, Kevin John	Hamilton	Consulting engineer	A	1982-1983	-	-
Whakaruru, Te Pono	New Plymouth	Public servant	A	1980-1981	5,866	1,900
<i>Central Region</i>						
De Bont, Diana Rema	Christchurch (formerly of Lower Hutt)	Milk vendor	A	1978-1981	3,984	3,850
De Bont, Gerardus Franciscus	Christchurch (formerly of Lower Hutt)	Milk vendor	A	1977-1981	5,317	5,150
Flanagan, Arthur Wilfred	Feilding	Cleaner	A	1976-1982	4,846	3,050
Ganges Road Butchery Ltd.	Wellington	Butchers	A	1976, 1977,	16,552	16,300
Magurk, Michael Joseph (in relation to Ganges Road Butchery Ltd.)	Tawa	Butcher	B	1979-1981	-	-
Kerr, Douglas Francis	Masterton	Amusement centre manager	A	1979-1981	-	-
White, Terence	Stokes Valley	Builder	A	1981-1982	4,209	4,200
<i>Southern Region</i>						
Boyd, Erin Edward	Blenheim	Driver	A	1976-1979	7,581	4,065**
Central Pharmacy Timaru Ltd. (formerly N.E. Savage Ltd.)	Timaru	Pharmacy proprietor	A	1976-1979	215	-
Cooksley, Bruce Harold	Methven	Freezing worker/ farm labourer	A	1975-1978	16,290	16,200
Dolan, John Joseph	Christchurch	Gardener	A	1978-1982	445	435
Faulkner, Norman Lindsay	Dunedin	Steel foundry manager	A	1976-1979	3,033	2,700
			A	1979-1982	5,737	1,870
Goodrich, Stanley Ralph	Christchurch	Retired public servant	A	1978-1982	12,198	6,090
Harvey, Ronald Joseph	Tuatapere	Hunter	A	1978, 1979	730	515
Hewitt, Robert William	Invercargill	Freezing worker/ fisherman	A	1982, 1983	2,286	760
Kahukura, Seenie Mason	Dunedin	Loader/operator	A	1981, 1982	9,526	5,970
Meihana Gore (also known as Downs, Seenie)						
Kay, Derek	Nelson	Marine engineer	A	1978-1982	4,239	1,440
Lewis, Richard Lionel	Timaru	Freezing worker/ shedhand	A	1980, 1981	47	90
Milne, John	Winton	Farm hand/freezing worker	A	1981-1983	2,827	940
O'Leary, Lorraine Pearl	Blenheim	Hotel proprietress	A	1977-1981	7,023	3,310

## 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>Southern Region—continued</i>						\$
O'Leary, Michael Bernard	Blenheim	Hotel proprietor	A	1977-1981	7,643	3,470
Quinn, David Lawrence	Methven	Pest eradicator	A	1978-1983	640	635
Walker Products Ltd.	Christchurch	Aluminium ladder manufacturers	A	1979, 1980	618	-
Walker Products (Auckland) Ltd.	Christchurch	Aluminium ladder manufacturers	A	1978-1980	1,414	-
Watson, Arthur Gordon	Ashburton	Freezing worker/farm labourer	A	1978-1982	409	405
Watson, Ivan Wayne	Omarama	Labourer	A	1979-1983	3,116	2,000
Wilson, Ernest Russell (also known as Smith, Russell)	Greymouth	Labourer	A	1982	164	150

\* 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.

\*\* Penal tax in Column (7)—this one case reduced to this amount by the Taxation Review Authority.

## 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>						\$
Bell, Cyril Fraser	Point Chevalier	Retired	A	1972-1981	5,333	2,645
Benning, James	Takapuna	Clerk	A	1980-1982	2,772	1,650
Brown, Ronald Leslie	Silverdale	Fisherman	A and B	1979-1981	6,127	1,290
Burnett, Christopher John	Maungatapere (formerly of Mount Albert)	Carpenter	A	1980-1981	1,890	600
Campbell, Leslie Colin	Mount Roskill	Butcher	A	1980-1981	827	400
Campbell's Butchery Ltd.	Epsom	Butchers	A	1976-1982	19,814	9,600
Chubb, Susan Jan	Takapuna	Receptionist	A	1982	131	75
Clark, Graham Toby (deceased)	Papatoetoe	Company director	A and B	1974-1982	180,019	179,900
Cooper, Roy Edward	Papatoetoe	Company director	A	1980-1981	15,593	7,750
Dalton, Graham Wells	Kaikohe	Butcher	A	1983	185	60
A. J. Damsell Ltd.	Epsom	Painters and decorators	A	1981	774	900
A. J. Damsell Restoration Services Ltd.	Epsom	Furniture restorers	A	1979-1980	2,910	1,450
Darby, Gordon Edward	Tuakau	Agency manager	A	1983	310	180
Dean, Robert Nickolas Epeneza	Grey Lynn (formerly of Mangere)	Driver	A	1983	308	200
Davane-Hopkins, Kathleen Mary	Hikurangi	Labourer	A	1983	196	60
Dicken, Brian Cedric	Howick	Printer	A	1983	280	200
Dillner, Bert Helmar	Birkenhead	Retired	A	1980-1982	2,520	1,680
Duff, Gary Victor	Oakura	Fisherman	B	1977, 1978, 1981-1983	6,909	1,340
Efu, Molaetolu	Mount Albert	Freezing worker	A	1983	154	100
Elliott, Roger Henry	Blockhouse Bay	Plumber	A	1980-1982	1,442	705
Empire Car Sales Ltd.	Auckland	Motor vehicle dealers	A	1977, 1978, 1980, 1981	1,530	750
Evans, Keith	Grey Lynn	Waiter	A	1983	376	100
Faasisila, Kilisi	Mangere	Yardman	A	1983	812	300
Fagalilo, Tafale	Glendene	Charge hand	A	1983	794	300
Faiumutasi, Faaofonuu	Grey Lynn	Cutter	A	1982	1,641	1,200
Farquharson, Glenn Robert	Northcote	Accountant	A	1983	266	160
Fevaleaki, Cliff Latu	Mount Eden	Machine operator	A	1983	146	100
Filipo, Sapu	Mangere	Process worker	A	1983	205	100
Fleming, Bryan Robert	Waipu Cove	Labourer	A	1983	278	90
Foliaki-Muli, Tevita	Onehunga	Processor	A	1983	381	250
Fotumanusa, Pati	Papatoetoe	Factory worker	A	1983	175	100
Fox, Cicelia Julie	Takapuna	Postal assistant	A	1983	273	200
Franks, Cheryl Pauline	Whangarei	Machinist	A	1983	111	30
Froggatt, Brian David	Dargaville (formerly of Whangarei)	Fitter and turner	A	1983	120	40
Gage, Ivy	Blockhouse Bay	Public servant	A	1980-1983	2,969	1,480
Gage, Robert John	Blockhouse Bay	Electrician	A	1980-1983	3,287	1,640
Gaopoa, Rita	Glen Eden	Potter	A	1983	118	80
Gavet, Sandra	Ponsonby	Key punch operator	A	1983	250	150
Glennister, Margaret Rita	Birkenhead	Public servant	A	1979-1982	2,566	950
Gordon, Paul James	Manurewa	Television technician	A	1983	137	90
Green, Bruce David	Papakura (formerly of Manurewa)	Sales assistant	A	1983	208	150

## SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
<i>Northern Region—continued</i>						
Hall, Nigel Riini	Birkdale	Driver/labourer	A	1983	284	50
Harris, Florence Bernadett	Avondale	Process worker	A	1983	180	120
Havili, Romeo	New Lynn	Machine operator	A	1983	332	100
Henry, John David	Te Atatu North	Metal polisher	A	1983	134	80
Hettig, Stephen Mark	Hillsborough	Freezer worker	A	1983	419	250
G. and C. Hicks Enterprises Ltd.	Auckland	Coffee lounge proprietors	A	1974, 1975, 1977–1981	12,015	6,000
Hicks, Gavin Richard William	Otahuhu	Company manager	A	1974–1977	1,318	575
Hills, Reginald Hillary	Manurewa	Retired commercial grower/painter	A	1982	653	325
Hooks, Christopher Raymond	Manurewa	Freezer hand	A	1983	620	400
Hunt, Leslie	Western Springs	Wood worker	A	1983	280	180
Ieremia, Valaauina	Glen Eden	Hospital orderly	A	1983	1,124	80
Ikimotu, Mou	Otahuhu	Labourer	A	1983	1,034	100
Irving, Ross Henry	Puriri (formerly of Mercer)	Bar manager	A	1983	227	50
Jackson, Gregory Dean	Papatoetoe	Butcher	A	1983	297	50
Jackson, Kenneth Thomas	Mount Roskill	Joiner	A	1983	443	40
Jarmin, Carl Patrick	Pakuranga	Salesman	A	1983	293	150
Jelicich, Carol Marie	Glendene	Clothing clipper	A	1983	528	70
Johansson, Mina	Palmerston North (formerly of Otara)	Factory hand	A	1983	344	30
Johnson, Anne Judith	Auckland	Production secretary	A	1979–1983	3,925	500
Johnston, David James	Howick	Driver	A	1983	443	40
Johnston, Pauline	Albany	Housewife	A	1980–1983	735	375
Johnston, Richard Neil Proby	Albany	Meter reader	A	1979–1983	2,412	1,000
Jones, John William	Whangarei	Scaffolder	A	1983	304	30
Junor, Douglas John	Epsom	Superannuitant	A	1981–1983	682	60
Jurimae, Harald (also known as Steinbek, Harold)	Auckland	Superannuitant	A	1979–1983	2,417	820
Kalavi, Feki	Grey Lynn	Cleaner	A	1983	411	30
Kama, Ana	Mount Wellington	Machine operator	A	1982	334	100
Karanga, Daniel Wayne	Okaihau	Labourer	A	1983	115	30
Kearns, Kuini Mary	Ponsonby	Student	A	1982	155	35
Kelly, Vivian	Manurewa	Student	A	1983	317	100
Kentwell, Beverley Ann	Papatoetoe	Clerk	A	1983	1,098	50
Khan, Sonny	Pakuranga	Shower door assembler	A	1983	249	50
Kipa, Thomas William	Blockhouse Bay	Retired	A	1983	261	60
Kiwara, Moana Gerald	Otara	Process worker	A	1983	230	40
Lapa, John Pasi	Mount Eden	Engineer	A	1983	245	50
Lapwood, Bruce Alfred	Tuakau	Barman	A	1979–1982	903	200
La Rosa, Lucy Maria	Henderson	Hospital aid	A	1983	274	40
Larsen, Danny Frederick	Glen Innes	Storeman	A	1983	225	50
Latu, Hosea	Grey Lynn	Football maker	A	1983	623	80
Lauifata, Anava Taua	Otara	Spot welder	A	1983	849	150
Lauifata, Linda	Otara	Assembler	A	1983	153	50
Laulusa, Maria	Mangere	Machinist	A	1982	380	100
Leech, David	Waipu	Drainlayer	A	1983	111	30
Lees, Brian	Greenlane	Sales co-ordinator	A	1983	217	40
Leilua, Faleniko	Freemans Bay	Factory hand	A	1983	1,052	250
Leisink, John Henry	Ruakaka (formerly of Towai)	Farmer	A	1979, 1981	3,226	1,940
Lematua, Vasa	Mangere	Packer	A	1983	170	35
Leului, Florrie	Papatoetoe	Nurse aid	A	1983	407	70
Lewis, Clarence Alexander	Henderson	Engineer	A	1982	470	50
Lewis, Preston William	Takanini	Bottle store assistant	A	1983	511	100
Ligaliga, Fusi Laifaiga	Onehunga	Funeral director	A	1983	403	50
Limatau, Honey	Glen Innes	Machinist	A	1983	219	100
Long, Virginia Sandra	Paerata (formerly of Albany)	Clerk	A	1982	309	50
Loo, Susan	Glen Innes	Receptionist/typist	A	1983	266	50
Lua, Siosifa	Wiri	Storeman	A	1983	678	80
Luong, Quoc Hong	Lynfield	Cook	A	1983	241	50
McCaslin, David William	Panmure	Polisher	A	1983	521	50
McGill, Rodney Johnston	Titirangi	Depot manager	A	1983	806	80
McMillan, Blair	Pakuranga	Panelbeater	A	1982	2,078	200
McNeil, Leslie Alexander	Westmere	Mechanic	A	1983	709	100
McNicholl, Phillip	Mount Roskill	Labourer	A	1982	269	50
Maeva, Paul Nooroa	Mangere	Driver	A	1983	348	40
Magele, Iefata	Mangere	Labourer	A	1982	1,953	200
Mahuru, Mark	Penrose	Factory hand	A	1983	643	150
Makimare, Carl	East Tamaki	Labourer	A	1983	489	50

## 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>						
Malcolm, Tom	Mangere	Butcher	A	1983	308	70
Manuvatau, Lemoti	New Lynn	Factory hand	A	1983	471	80
Martin, Diane Kathleen	Mount Wellington	Knitter	A	1982, 1983	1,431	130
Martin, Gregory Allan	Te Atatu	Metal polisher	A	1983	213	40
Martin, Mary	Otara	Assembler	A	1983	272	70
Martin, Warren James	Otara	Freezing worker	A	1983	319	80
Masi, Semi	Otara	Carpenter	A	1983	201	30
Matagi, Patolo	Otara	Laminator	A	1983	224	60
Matene, Te Mihaia	Mangere	Steel worker	A	1983	338	60
Mathews, Keith	Beachhaven	Bus driver	A	1983	527	50
Matthews, Joseph	Papatoetoe	Fitter/welder	A	1983	1,027	100
Matuauto, Amani	Balmoral	Storeman	A	1983	436	40
Mautairi, Junior Mautairi	Mount Roskill	Process worker	A	1983	587	50
Mei, Les Toki	Mangere	Freezing worker	A	1982	458	50
Metekingi, Noel Topia	Auckland	Slaughterman	A	1983	811	80
Mika, Saunoa	Otara	Retreader	A	1983	703	70
Miljak, Neville Robert	Otahuhu	Sheet metal worker	A	1983	391	60
Minarapa, Dave Rawiri	Eden Terrace	Taxi driver	A	1983	642	80
Moli, Marietta	Birkdale	Clerk	A	1983	1,070	100
Moore, Susan Anne	Birkdale (formerly of Glenfield)	Computer operator	A	1983	223	50
Morgan, Reihā Rangituamano	Paremoremo	Nurse	A	1983	981	100
Morgan, Robert Charles	Greenlane	Bar manager	A	1983	624	200
Morris, Brett Roy	Torbay	Musician	A	1983	1,178	200
Morris, Christopher	Milford	Upholsterer	A	1983	935	100
Morrison, Robyne Lynette	Northcote	Postwoman	A	1983	1,027	50
Morrison, Stephen Clive	Northcote	Timber worker	A	1983	966	50
Moses, Walter Francis	Northcote	Clerk	A	1983	449	40
Mote, Tony	Mangere	Labourer	A	1983	431	40
Moto, Pasikalia	Grey Lynn	Cook	A	1983	513	100
Moyle, Jeffery John	Mount Roskill	Mechanic	A	1983	261	50
Muaiava, Tua	Mangere	Factory worker	A	1982	501	50
Muavae, Teni	Avondale	Process worker	A	1983	284	35
Munro, Graeme Connell	Pokeno	Lineman	A	1983	432	30
Murphy, Virginia Caroline	Mount Wellington	Machinist	A	1982	274	50
Muskett, James Henry	Glenfield	Labourer	A	1982	681	100
Notton, Selwyn Lee	Hikurangi	Purchasing officer	A	1983	177	50
Oldfield, Ross	Massey	Compositor	A	1983	1,858	1,000
Payne, Mary	Milford	Superannuitant	A	1977-1983	4,029	700
Phillips, Rodney Francis	Point Chevalier	Car salesman	A	1978-1981	2,352	1,170
Pomare, Elizabeth	Glenfield (formerly of Manurewa)	Process worker	A	1982	331	220
Punimata, Timoteo Liaina	Palmerston North (formerly of Kingsland)	Process worker	A	1982	136	90
Ralph, Alan James	Muriwai Beach	Dealer	B	1974-1982	83,315	66,450
Rathbun, Anthony Noel	Papatoetoe	Motor body builder	A	1979-1982	2,248	710
Rocard, Denise Lucie Marthe	Titirangi	Stock controller	A	1981-1983	870	90
Rogers, Douglas Charles	Parnell	Audio engineer	B	1978-1982	10,636	5,260
Ruge, Trevor	Whangaparaoa	Retired	A	1979, 1980, 1982, 1983	2,679	700
Ruge, Winifred Irene	Whangaparaoa	Retired clerk	A	1979-1983	3,583	900
Scott, Brent Matthew	Papatoetoe	Stenographer	A	1983	257	100
Selwyn, Karen May	Mangere	Shop assistant/assembler	A	1983	377	150
Siliniu, Laauli (also known as Siliniu, Ken)	East Tamaki	Mould operator/ security guard	A	1983	254	175
Simanu, Fred Vaitagutu	Mount Albert	Sheet metal worker	A	1983	268	75
Sly, Mary Ewing	Pakuranga	Typist/clerk	A	1983	126	85
Smith, Tiana	Grey Lynn	Cutter	A	1983	276	100
Sooalo, Rachel (also known as Leutele, Latafale)	Kingsland	Presser/cleaner	A	1980-1983	3,157	200
Sproul, Max Robert William	Sandringham	Engineer	A	1980-1983	4,246	2,100
Stent, Norman Errol	Howick	Car accessories manager	A	1982-1983	1,005	500
Stone, Eric Bruce Knox	Mangere East	Tow truck operator	A	1976-1978	3,000	2,050
Tanuvasa, Alieta Fasitupe	Avondale	Cleaner/machinist	A	1983	1,297	400
Tanuvasa, Joseph Solomona	Avondale	Taxi driver/process worker	A	1983	124	50
Tapu, Poualae Tasele	Otara	Machine operator/welder	A	1983	143	80
Tapu, Stella Siapu	Otara	Factory hand	A	1983	995	75
Taylor, Gerald Anthony	Howick	Company director	A	1979-1982	3,288	1,000
Thomson, Wendy Alexandra	Meadowbank	Teacher	A	1983	364	130
Timmings, Steven Wayne	Henderson	Laminator/fibre glass worker	A	1983	179	100
Toamau, Jeffrey	Kaukapakapa	Labourer	A	1983	29	25
Traversari, Linda Ann	Papatoetoe	Petrol station attendant	A	1983	449	200
Tui, Niulala	Sandringham	Labourer	A	1983	113	75
Tuiara, James Turua	Otahuhu	Freezing worker	A	1983	164	125

## 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>						
Vahua, Teokotai	Glen Eden	Baker	A	1983	1,109	250
Van Bergen, Louis	Blockhouse Bay	Public servant	A	1981, 1982	761	400
Van Der Gulik, Jacobus Tarcisus	Pukekohe	Horticulturist	A	1980–1983	993	490
Vimahi, Makanesi (also known as Makanesi, Vimahi)	Wiri	Freezing worker/security guard	A	1983	160	100
Walker, Fletcher Christian	Russell (formerly of Hastings)	Hotel proprietor	A	1978–1982	46,047	12,000
Walker, James Steven	Papatoetoe	Driver	A	1983	219	140
Watling, Maureen Esme	Papatoetoe	Wages clerk	A	1983	131	80
Watts, Danny Ronald	Whangarei	Car salesman	A	1980–1983	3,542	770
Whitfield, John Reeves	Remuera	Public servant	A	1980–1982	2,566	1,700
Worsley, David Cecil	Epsom	Accountant and data processing manager	A	1981, 1982	1,286	900
Wyness, David Jones	Epsom	Finance company manager	A	1983	118	40
Young, Danny Tatman	Avondale	Produce manager	A	1983	253	85
Young, Hillary Anne	Otahuhu	Gardener	A	1983	227	50
<i>Waikato Region</i>						
Billett, Robin Bruce	Hamilton	Merchandising manager	A	1982, 1983	823	550
Collinson-Smith, Ian Neil	Te Kuiti	Milk vendor	A	1976–1979	1,630	650
Collinson-Smith, Shirley Ngairene	Te Kuiti	Milk vendor	A	1976–1979	1,559	650
Dekker, Conrad Anthony (also known as Dekker, Conrad Antonius)	Hamilton	Carpenter	A	1978–1982	1,454	1,100
Egan, Leonard Thomas	Kawhia	Welder/farmer	A	1977, 1978	1,763	850
Feakins, Desmond Claude	New Plymouth	Fisherman	A	1980–1982	3,527	1,750
Foley, Garry Samuel	Te Awamutu	Takeaways/lunch bar proprietor	A	1974–1977, 1979–1981	1,920	1,800
Foley, Judith Laurie	Te Awamutu	Takeaways/lunch bar proprietress	A	1974–1977, 1979–1981	1,516	1,350
Fraser, Donald	Te Kuiti	Baker	A	1979–1983	2,117	1,950
Griffiths, Cyril Howard	Hamilton	Television technician	A	1979–1981	1,473	650
Gumbley, Phillip Kenneth	Hastings	Farrier and farmer	A	1976–1980	7,427	1,550
Hartstone, Patrick George	Rotorua	Driver	A	1983	491	150
Ireland, Raymond Arthur	Hawera	National superannuitant	A	1978–1982	4,546	4,450
Jensen, Roger Neil	Rotorua	Lineman/trapper	A	1983	658	150
Jones, Wayne Robert	Hawera	Freezing worker	A	1977–1980	1,054	470
Karl, May Neldaleen	Rotorua	Assistant manager	A	1981, 1982	282	140
King, Thomas	Papamoa	Amusement machine operator	A	1982	324	100
Lawton, Walter Richard	Hamilton	Managing director	A	1975–1982	7,363	1,770
Lionel Erb Ltd.	Inglewood	Drapers	A	1970, 1971	2,980	3,000
Luxton, Roderick Gibbs	Rotorua (formerly of Hamilton)	Pump assistant	A	1983	436	200
Martins Shoe Store Ltd.	Hamilton	Shoe retailers	A	1976–1979	2,995	1,600
Mead, Ross Compton	Tauranga	Agricultural contractor	A	1979–1982	864	570
Smith, Douglas Bruce	Te Awamutu	Farm worker	A	1981	290	250
Wah, Wong	Putaruru	Fruiterer and electrical contractor	B	1973–1977	8,278	3,250
Workman, William Victor	Mokau	Plumber	A	1979–1982	1,977	930
<i>Central Region</i>						
Addison, Jean Esme	Masterton	Retired	A	1980–1982	1,128	850
Addison, Thomas	Masterton	Freezing worker	A	1980–1983	3,873	2,900
Bava, Hira (deceased)	Wellington	Fruiterer	A	1974–1979	5,404	2,690
Bishop, Sandra	Masterton	Weaver	A	1983	243	75
De Bont, Diana Rema	Christchurch (formerly of Lower Hutt)	Milk vendor	A	1982	176	150
De Bont, Gerardus Franciscus	Christchurch (formerly of Lower Hutt)	Milk vendor	A	1982	176	150
Dewar, Anthony James	Eketahuna	Shearer	A	1983	131	65
Everest, Andrew	Wellington	Engineer	B	1973–1980	2,363	1,000
Galbraith, Donald Lewis	Featherston	Labourer	A	1983	589	50
Governor, Francis Ernest	Masterton	Shearer	A	1983	379	150
O. Hautler & Sons Ltd.	Carterton	Shoe retailers	A	1980, 1981	1,076	270
Hautler, Peter	Carterton	Manager	A	1975–1981	2,950	2,930
Holcroft, Beverley Ann	Australia (formerly of Wainuiomata)	Snack bar proprietress	A	1979–1982	1,283	1,285

## 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>Central Region—continued</i>						
Holcroft, Peter George	Australia (formerly of Wainuiomata)	Snack bar proprietor	A	1979–1982	1,123	1,125
Hudson, Stephen Nigel	Featherston	Farmhand	A	1983	147	60
Kaiwai, Eru James	Featherston	Shearer	A	1983	128	50
Kawana, Layton	Masterton	Freezing worker	A	1983	90	50
Kelly, Peter James	Upper Hutt	Naval rating	A	1983	504	150
Lackner, Gerald	Masterton	Freezing worker	A	1983	498	150
MacDonald, Alistair William	Masterton	Labourer	A	1983	133	50
Moloney, Lillian May	Wellington	Superannuitant	A	1981–1983	2,101	2,050
Moloney, Mark Robson	Wellington	Panelbeater	A	1981–1983	2,028	2,000
Moriarty, Michael Christopher	Wellington	Drainlayer	A	1980–1983	2,204	2,100
Morrissey, Anne Belinda	Titahi Bay	Housewife	A	1979–1983	4,204	3,900
Mudge, John Stephen Frederick	Wellington	Retired	A	1979–1983	4,347	4,150
Muir, Margaret Ruth	Christchurch	Public servant	A	1983	195	80
Nesbit, Philip Joseph	Singapore	Soldier	A	1983	166	65
Nooroa, Matthew Junior	Masterton	Freezing worker	A	1983	288	100
O'Brien, Francis Patrick	Christchurch	Airman	A	1983	379	175
Parkin, Lily	Wellington	Furrier	A	1973–1982	13,631	9,700
Pierson, Rex Henry	Palmerston North	Engineer (formerly milk vendor)	A	1979, 1980	8,741	8,600
Riddick, Reginald William	Wellington	Retired	A	1976–1982	13,124	10,330
Robin, Edward Turanga	Auckland	Airman	A	1983	202	85
Spencer, Graham Anthony	Wainuiomata	Fitter & cleaning contractor	A	1981	1,223	1,200
Surtees, Robert Edward	Featherston	Truck driver	A	1983	430	80
Sutherland, Glenn Finlaison	Masterton	Sales manager	A	1983	211	75
Trotman, Constance Hilary Renee	Greytown	Teacher	A	1983	249	100
Waller, Audrey	Feilding	Clerk	A	1980–1983	1,933	1,570
Waller, Walter James	Feilding	Electrical fitter	A	1979–1983	10,556	8,300
Wards, Stuart Andrew	Hobsonville	Airman	A	1983	516	250
<i>Southern Region</i>						
Carr, Richard Francis	Christchurch	Cartage contractor/ musician	A	1979–1982	4,260	1,400
Fryer, Graeme Nelson	Christchurch	Butcher	A	1979–1982	2,556	990
Gold Nugget Ltd.	Arrowtown	Giftshop proprietors	A	1970–1978	32,973	26,350
Goodrich, Stanley Ralph	Christchurch	Retired public servant	A	1975–1977	743	380
Hickmont, Edgar Bayne	Christchurch	Company manager (formerly car sales manager)	A	1974–1977	14,211	5,575**
Lee, Thomas Andrew	Te Anau	Superannuitant	A	1980–1983	2,251	730
Taffs, Douglas James	Hong Kong (formerly of Christchurch)	Barrister	B	1979–1983	13,878	6,920
Tan, Ah Choon	Christchurch	Engineer	A and B	1977–1982	10,844	5,480
Ward, Philip Henry	Ashburton	Signwriter	A	1978–1981	1,078	800

\* 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.

\*\* Penal tax in Column (7)—this one case reduced to this amount by the Taxation Review Authority.

## 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>					
Aotearoa International Ltd.	Auckland	Exporters	1983	1,576	-
Cash, Paul Arthur Daniel (in relation to Aotearoa International Ltd.)					
Balkovics, Aurelia	Penrose	Dairy proprietress	1983, 1984	734	-
Balkovics, Joseph	Penrose	Dairy proprietor	1983, 1984	734	-

## 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
<i>Northern Region—continued</i>					
Hygrade Car Painters Ltd. Curtis, Larry Victor (in relation to Hygrade Car Painters Ltd.) Perrott, Roger	Otahuhu Mangere Bridge	Car painters Company director	1982, 1983 1982, 1983	\$ 3,621 -	\$ 995 -
Prangley, Peter Roylance Richardson, William Joseph Southern Motor Painters Ltd. Legge, Richard Herbert Layton (in relation to Southern Motor Painters Ltd.) Thackwray, Phillip Maurice	Birkdale Papakura Whangarei Drury Papakura Henderson	Commercial cleaning contractor Panelbeater Painting contractor Motor vehicle painters Engineer and boat builder	1982, 1983 1983-1985 1982, 1983 1983 1983	3,073 13,778 8,841 4,017 -	300 - 2,160 - -
<i>Waikato Region</i>					
Ahuriri Tavern (1982) Ltd. Broadaxe Holdings (NZ) Ltd. (in receivership)	Napier Hamilton (formerly of Taupo)	Hotel proprietors Furniture manufacturer	1984 1983	4,159 9,725	- 3,210
Brown, Henry Denim Export Ltd. Fabian Hotels (1982) Ltd. Fongs and Shums Restaurants Ltd. (in receivership) Shum Ken (in relation to Fongs and Shums Restaurant Ltd.) (in receivership) Freeman, Philip Spencer Grant Gannet Distributors Ltd.	Hamilton Waihi Napier Tauranga Tauranga Hastings Napier	Welder Clothing manufacturers Hotel proprietors Restaurateurs and takeaway food bar proprietors company director Electroplater Distributors of smallgoods and frozen foods	1984 1984 1984 1983, 1984 1983, 1984 1984 1984	4,949 412 2,344 15,030 15,030 1,133 913	450 195 - 3,745 3745 - -
Hannibal, Brian Russell Haulage Transport Ltd.	Mount Maunganui Hastings	Building contractor Transport operators and farmers	1983 1984	2,530 5,572	685 -
Highway 50 Store Ltd. Kaio, Samuel Katene, Lorraine Rahera Katene, Tani Matana Kiripai A. G. & A. L. Kenny Ltd. Ken Shums Restaurants Ltd. (in receivership) Shum Ken (in relation to Ken Shums Restaurant Ltd.) (in receivership) Lipsham, Harold Edward McKenzie, Stewart John Miller, Laurel Marie Mitchell, Graham Moore, Alfred Douglas Morehu, Kipa Rex Napier Steam Laundry Ltd. O'Sullivan, Patrick Francis Peterson, Paul James Piako Earthmovers Ltd.	Tikokino Turangi Wairoa Wairoa Waipukurau Tauranga Tauranga Paeroa Turangi Waitakaruru Matamata Tauranga Rotorua Napier Te Kuiti Rotorua Morrinsville	Storekeepers Bush contractor Cafe proprietress Cafe proprietor Hotel proprietors Restaurateurs and takeaway food bar proprietors company director Security guard Painter Tearoom proprietress Electrician Cabinetmaker Entertainment manager Laundry proprietors Builder Insulation contractor Agricultural contractors and earthmovers	1984 1984 1984 1984 1983, 1984 1983, 1984 1983, 1984 1983, 1984 1983, 1984 1983, 1984 1983, 1984 1984 1984 1984 1984 1984 1984 1983, 1984	97 1,613 144 144 5,882 33,441 33,441 1,321 3,299 2,224 1,278 3,035 1,819 537 7,145 748 6,731	- - - - - 8,350 8,350 315 670 550 300 382 470 - 3,450 250 1,670
Ranford, Larry Clive	Taupo	Landscape gardening contractor	1983, 1984	1,320	-
Roxburgh, Alfred Ernest Ruatahuna Exports Ltd. Conroy, Michael Joseph (in relation to Ruatahuna Exports Ltd.)	Waipukurau Rotorua (formerly of Ruatahuna) Ngongotaha (formerly of Ruatahuna)	Chainshaw retailer Skin exporters Skin exporter	1984 1981, 1982 1981, 1982	548 44,431 44,431	- - 1,100
Tasker, Frederick Albert Trevor Rink Farmwater Developments Ltd. (in liquidation)	Havelock North Hamilton	Builder Farmwater developers	1984 1983	906 10,621	- -
<i>Central Region</i>					
Dodds, Eric Cecil Duker, Ian Donald Fishermens Table Restaurant Ltd. Fishermens Table Restaurant (Palmerston North) Ltd. Fishermens Table Restaurant (Petone) Ltd. R. H. Gates Ltd.	Lower Hutt Palmerston North Lower Hutt Lower Hutt Lower Hutt Wellington	Earthmoving contractor Engineer Restaurateurs Restaurateurs Restaurateurs Commercial cleaners	1983, 1984 1983, 1984 1984 1983, 1984 1983, 1984 1983, 1984	4,750 566 23,452 22,169 32,547 3,286	2,360 300 7,750 7,380 10,850 1,640



## 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
<i>Central Region—continued</i>				\$	\$
Highway Rent-a-Car Ltd.	Wellington	Rental car operators	1984	2,993	1,500
Robertson, Peter Brunswick (in relation to Highway Rent-a-Car Ltd.)	Wellington	Company director	1984	-	-
Milsom Graphic Print Ltd.	Wellington	Printers & commercial artists	1984	2,733	1,360
O'Flaherty, Terrence Desmond	Wellington	Health food shop proprietor	1984	716	340
Panache Models Limited	Wellington	Modelling agency	1983	3,382	1,080
Mune, Michael Edward Ageston (in relation to Panache Models Ltd.)	Wellington	company director	1983	-	-
Rona Print Limited	Lower Hutt	Printers	1984	921	440
Sorenson, Maureen (in relation to Rona Print Ltd.)	Lower Hutt	Company director	1984	-	-
<i>Southern Region</i>					
Amalfitano, Gail Marie	St Andrews	Restaurateur	1984	264	130
Amalfitano, Neville Richard James	St Andrews	Restaurateur	1984	264	130
Aorangi Forest Industries Ltd.	Gladstone	Plywood manufacturers	1984	88,102	-
Barnden, Leonard	Christchurch	Panelbeater	1984	435	205
Bishop, Jan Rae (in relation to Holdfast Anchor Manufacturing Co. Ltd.) (in receivership)	Christchurch	Company director	1981, 1982	22,153	-
Bishop, William Thomas (in relation to Holdfast Anchor Manufacturing Co. Ltd.) (in receivership)	Christchurch	Company director	1981, 1982	22,153	-
Blenheim Electric House Ltd.	Blenheim	Electrical contractors	1983, 1984	17,098	-
Brooker, Clive Edwin	Christchurch	Property developer	1984	4,217	1,045
Brown, Ian James	Te Muka	Farmer	1983, 1984	2,701	820
Canterbury Stone Company Ltd.	Christchurch	Stone masons and polishers	1984	30,566	-
Graham, Roger James Robert (in relation to Canterbury Stone Company Ltd.)	Christchurch	Managing director	1984	-	-
Christchurch Engine Reconditioners Ltd.	Christchurch	Engine reconditioners	1983, 1984	4,028	820
Cunningham, Peter Graham	Tai Tapu	Farmer	1983, 1984	2,268	1,340
Dress Suit Hire Services Ltd.	Dunedin	Suit hire service proprietors	1983, 1984	2,945	1,750
Elbow Service Station Ltd.	Lumsden	Service station proprietors	1982	1,100	-
C. T. Evans & Co. Ltd.	Rangiora	Cleaning contractor	1984	14,406	-
Gees Manufacturing Company Ltd.	Christchurch	Footwear manufacturers	1982, 1983	1,647	-
Grace, Gary (in relation to Gees Manufacturing Company Ltd.)	Christchurch	Company director	1982, 1983	-	-
Hardy Holdings Ltd.	Christchurch	Massage parlour proprietors	1984	942	230
Harrison, Kevin Gerald (in relation to Harrison and Davies Alarms Ltd.)	Christchurch	Alarm installer	1984	2,577	-
Harrison, Maxwell Walter (in relation to Harrison and Davies Alarms Ltd.)	Christchurch	Alarm installer	1984	2,577	-
Hendriks, Henricus Wilhelmus	Kaiapoi	Sandblaster/spray painter	1984	3,165	-
Keco Creations Ltd.	Christchurch	Hairdressers	1984	2,029	600
Keenan, Mary Josephine	Christchurch	Beauty salon proprietress	1984	1,151	280
Kennard, Robin Richard McNicol	Christchurch	Automotive machinist	1984	6,792	1,350
Lintott, Lynette Margaret	Christchurch	Dairy proprietress	1984	581	218
Love, Wayne Peter	Southbridge	Building manager	1984	13,170	2,630
Milne, Russell Wayne	Roxburgh	Butcher	1983	2,681	1,620
North Avon Service Station (1972) Ltd.	Moana	Spagnum moss collectors	1984	1,902	400
Oxford Sawmills (1982) Ltd.	Oxford	Sawmillers	1984	4,762	-
Haigh, John Ivor (in relation to Oxford Sawmills (1982) Ltd.)	Oxford	Company director	1984	-	-
Real Estate & Finance Ltd. (formerly De Vere and Clothier Real Estate Ltd.)	Christchurch	Real estate agents	1983, 1984	12,355	-
De Vere, Bernard Nicholas (in relation to Real Estate and Finance Ltd.)	Christchurch	Company director	1983, 1984	-	-

## 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
				\$	\$
<i>Southern Region—continued</i>					
Rhind, John	Christchurch	Car groomer	1984	703	—
Rhind, Keith	Christchurch	Car groomer	1984	702	—
L. & R. Richardson Holdings Ltd.	Dunedin	Cleaning contractors	1983, 1984	5,985	3,570
Rotex Printing Ltd.	Nelson	Printers	1984	2,280	—
Scannell, John William	Timaru	Farm machinery manufacturer	1984	14,617	2,925
Simons Bakery Ltd.	Christchurch	Bakers	1984	3,006	—
Stanger, Selwyn Noel	Omarama	Fencing contractor	1983, 1984	1,101	180
Stewart, James Frederick	Christchurch	Landscape gardener	1984, 1985	1,483	300
Stewart, Jennifer Margaret	Christchurch	Landscape gardener	1984, 1985	1,483	300
Stocker, Garry Peter	Christchurch	Motor engineer	1984, 1985	2,397	790
Stylish Mantles Ltd.	Christchurch	Clothing manufacturers	1984	4,387	880
Taurus Steak House Ltd.	Kaipoi	Restaurateurs	1982–1983	504	245
Fleming, Bruce Matthew (in relation to Taurus Steak House Ltd.)	Rangiora	Restaurateur	1982–1983	—	—
Taeye, Edgar John	Ashburton	Agricultural engineer	1983, 1984	3,072	—
Tuck, Gary Alan	Christchurch	Logging contractor	1983, 1984	8,019	780
Valley Contractors Ltd.	Christchurch	Agricultural contractors	1984	4,982	1,670
Rathgen, John Phillip (in relation to Valley Contractors Ltd.)	Hokitika	and gold recoverors Company director	1984	—	—
Wenborn, Leo Joseph	Christchurch	Coffee lounge proprietor	1984	2,499	500

## 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>					
Aplin, Ronald Gordon	Papakura	Signwriter	1984	709	200
Big Apple Music Company Ltd.	New Lynn	Nightclub proprietors	1984	6,730	680
Bonacom Motel Ltd. (in liquidation)	Otahuhu	Motel and restaurant proprietors	1984, 1985	1,950	470
Brownlie, James Allan	Pakuranga	Chiropractor	1984	1,134	280
Canty, Trevor Wayne	Kaero	Fisherman	1984, 1985	1,961	210
Carnival Products Ltd.	Henderson	Manufacturers of lightweight rubber mask novelties	1984, 1985	10,938	2,400
Chemical Distributors Ltd.	Takapuna	Manufacturers of cleansers	1984	4,024	980
Chester Rendell Jewellers Ltd.	Parnell	Jewellers	1984, 1985	2,159	530
Colbet Ltd.	Mangere	Coffee lounge and restaurant proprietors	1984, 1985	2,274	580
Daljan Holdings Ltd.	Auckland	Motor vehicle rustproofers	1984	8,302	1,000
David Wallace Supply Company Ltd.	Takapuna	Manufacturer of brass fittings	1983, 1984	3,262	980
Dawson, Keith Leslie	Tuakau	Security guard	1984	1,259	375
Duromark Industries Ltd.	Mount Roskill	Printers	1984	600	180
Elliott, Karen Margaret	Milford	Coffee house proprietress	1984	3,272	320
Erceg, Peter Stephan	Whangarei	Dairy proprietor	1983, 1984	897	540
Fabrick Mobler Ltd.	Henderson	Furniture manufacturers	1984	1,550	750
Faulkner, Cherie Anne	Manurewa	Food bar proprietress	1984	575	180
Finlay's Home Cookery Ltd.	Dargaville	Bakers	1984	511	100
Flintoff, Christopher Leonard	Kerikeri	Earthmoving contractor	1984	1,687	530
Flintoff, Stephen David	Kerikeri	Earthmoving contractor	1984	843	270
J. S. and S. A. Fowlie Ltd.	Whangarei	Dairy and milk bar proprietors	1984	221	150
Gary Mahan Antiques Ltd.	Remuera	Antique dealers	1984, 1985	2,288	755
Gill, Paul Brian	Great Barrier Island (formerly of Hatfields Beach)	Engineer	1982, 1983	2,853	850
Griffen and Taylor Ltd.	Belmont	Household appliance repairers	1984	1,260	345
Halligan, Robert Leslie	Mangere	Fireman/appliance serviceman	1983	1,285	500
Hayson, Brett Clifford	Torbay	Commercial cleaner	1984	1,814	545
Heath, David Ernest	Henderson	Builder	1984	421	105

## 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>					
Henman, Gary Roger	Glenfield	Builder	1984	381	290
Highdale Construction (1977) Ltd.	Takapuna	Building contractors	1984	2,008	605
Hobson, Bruce Gordon	Epsom	Motel proprietor	1984	1,013	340
Hobson, Dulcie Sylvia	Epsom	Motel proprietress	1984	1,012	340
Horsford, Russell Milton	Pokapu (formerly of Maromaku)	Limeworks proprietor	1984	630	460
Ivey, Edward Alexander	Glen Eden	Mechanic	1984, 1985	456	110
Jakes Place Ltd.	Mangere	Produce and vegetable brokers	1984, 1985	652	490
Johnson, Timoti Brian	Whangarei	Steak bar proprietor	1984	1,100	500
Judd, William John Isaac	Manurewa	Logging contractor	1984	751	100
Kaiwaka Hotel (Proprietors) Ltd.	Auckland	Delicatessen proprietors	1984	579	75
Kitchen Requirements Ltd.	Te Papapa	Appliance manufacturers	1984	41,898	4,090
Knaggs, Douglas	Manurewa	Spray painter	1984	578	50
Layrite Contractors Ltd.	Henderson	Concrete layers	1984, 1985	357	65
Les MacKay Roofing Contractors Ltd. (in liquidation)	Onehunga	Roofing contractors	1984, 1985	26,093	980
Letfus, Vladimar Nicholas	Pakuranga	Bookbinder	1984	266	60
Linehan, Daniel Kevin	Onerahi	Salvage operator	1984	1,110	250
Lodewyks Investments Ltd.	Wiri	Dairy/superette proprietors	1984, 1985	1,729	256
McCabe, Malcolm James	New Lynn	Floor covering retailer	1984, 1985	1,620	360
McKenzie, Gary Robert	Takapuna	Shower door manufacturer	1984, 1985	2,918	230
McLean, Paul	Henderson	Hairdresser	1984, 1985	4,433	800
Malleus Research Ltd.	Mount Eden	Manufacturers/designers and repairers of audio equipment	1984, 1985	759	116
Marie-Keith Lingerie Ltd.	Mangere	Ladies clothing manufacturers	1984	201	50
Marshall, Elizabeth Bernadette	Dargaville (formerly of Kaihu)	Clothing manufacturer	1984	2,628	350
Martin, Antonio John	Helensville	Market gardener	1984	227	110
Mathews, Lynda	Bucklands Beach	Children's clothing manufacturer	1984	329	200
Max Lochart Painters Ltd. (in liquidation)	Whangarei	Painters	1981-1984	6,904	290
Michael Parnemann Ltd.	Newmarket	Motor vehicle dealers and garage proprietors	1984, 1985	3,856	400
Milford Welding 1981 Ltd.	Milford	Industrial and domestic welders	1984	1,971	210
Mischefski, Terence James	Mount Albert	Hairdresser	1984	259	100
Mr Porky Products Ltd.	Auckland	Delicatessen proprietors	1984	414	150
Murphy, Sean Francis	Mount Roskill	Musical instrument repairer	1984	898	320
Nicholls, Barry William	Henderson	Painting contractor	1983	2,316	525
Panmure Video Club Ltd.	St Heliers	Video and tape rental operators	1984	5,294	1,275
Patton and Dalton Ltd.	Manurewa	Clothing and manchester manufacturers	1984	2,757	970
R. S. Pearce Ltd.	Te Atatu South	Building contractors	1984, 1985	6,612	1,600
Perrott, Roger	Birkdale	Commercial cleaning contractor	1980, 1981	3,088	290
Pharma Pac Ltd.	Milford	Pharmaceutical plastic container manufacturers	1984	2,581	1,290
Procter Holdings Ltd.	Whangarei	Sheep farmers and quarriers	1984	1,079	500
Rauch, Kim Roy	Epsom	Manufacturing jeweller	1985	931	200
Real Pictures Ltd.	Parnell	Photographic artists	1984	2,768	690
Rendaflor Surfacing Ltd.	New Lynn	Floorers	1984	2,508	500
Select Home Listings Ltd.	Auckland	Accommodation agents	1983, 1984	6,556	975
Sherwin, Bryan Leeston	Wellsford	Oyster farmer	1984	1,516	165
Shew, Thomas	Maungatapere	Market gardener	1985	1,046	300
Smart, John David	Glenfield	Screenprinter	1984	2,468	470
Smith Tool and Die Company Ltd.	Glen Eden	General engineers	1977-1982	9,078	920
South Pacific Spa Pool Exporters Ltd.	Avondale	Spa pool exporters	1984	5,619	1,400
Stanish Plastics Ltd.	Auckland	Plastics manufacturers	1984	1,745	340
Studio Toys Ltd.	Te Atatu South	Soft toy manufacturers	1984, 1985	2,642	530
Sumich, Ivo	New Lynn	Motor repairer	1984	963	485
Surplus Stores Onehunga (1979) Ltd.	Papatoetoe	General merchants	1984	972	200
Thompson Construction Ltd.	Henderson	Building and construction contractors	1984	19,615	3,900
Thompson, Charles Clinton	Whangarei	Engineer	1984, 1985	2,455	1,050
Valda Fashions Ltd.	Avondale	Clothing manufacturers	1984	546	260
Waenga, Iris Evelyn	Whangarei	Steak bar proprietress	1984	1,100	500

## SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				\$	\$
<i>Northern Region—continued</i>					
Waltham, Stephen John James Leslie	Bucklands Beach	Manufacturing jeweller	1981-1983	2,389	260
Wymer, Leslie Alexander	Pukekohe	Earthmoving contractor	1984, 1985	4,675	880
Yacht and Launch Repairs Ltd.	Auckland	Boat and ship builders	1983	2,491	500
Yelcich, Boris Kazimir	Ruawai	Farmer	1981-1984	5,798	1,355
Young, Peter John Alexander	Auckland	Leather worker	1983, 1984	4,226	830
Zettwitz, Gordon Frederick	Auckland	Musical instrument repairer	1984, 1985	92	60
<i>Waikato Region</i>					
Barringtons Licensed Restaurant Ltd.	Hamilton	Restaurateurs	1983, 1984	8,529	1,460
Barnett, Leonard Ernest	Tauranga	Tile fixing contractor	1984	797	190
Barnett, Maureen Rose	Tauranga	Tile fixing contractor	1984	797	190
Bill Walker Property Ltd.	Hamilton	Property owners	1983, 1984	390	100
Bolstad, Annette Cynthia	Taupiri	Farmer	1984	212	60
Bolstad, Jeffrey Kenneth	Taupiri	Farmer	1984	212	60
Briggs, Paul Henry	Hamilton	Jeweller	1984	899	230
Brown, Ian Granville	Katikati	Orchardist	1984, 1985	6,608	1,610
Brown, Kenneth Richard	Hamilton	Builder	1984	5,708	950
Budget Rebuilders Ltd.	Hamilton	Engine reconditioners	1984	457	120
Carmichael, Michael Joseph	Hamilton	Plumber	1984	1,089	275
Clifton, George William	Frankton	Car painter	1984	3,635	850
Cox, Brian John	Benneydale	Shearing contractor	1984, 1985	5,804	1,100
Curtin, William John	Waitoa	Auto wrecker	1984	236	50
Dolomiti Restaurant Ltd.	Taupo	Restaurateurs	1984, 1985	1,214	300
Duncan, Denise Anne	Taumarunui	Restaurant proprietress	1984	519	125
Duncan, Gary Robert	Taumarunui	Restaurant proprietor	1984	519	125
Energy Resources International Ltd.	Hamilton	Manufacturers of engineering products	1984	27,064	4,500
Fongs and Shums Restaurants Ltd. (in receivership)	Tauranga	Restaurateurs and take- away food bar proprietors	1984, 1985	6,485	1,620
Fountain City Travel Ltd.	Frankton	Travel agents	1984	1,333	450
S. W. and J. M. Gamble Ltd.	Kawhia	Fence post suppliers	1984	5,653	1,100
Garratt, Brian	Rotorua	Drainlayer	1984	933	300
Gedge, Lawrence Walter	Hamilton	Handcrafter	1984	1,932	390
Geotherm Exports N.Z. Ltd.	Taupo	Orchid growers	1985	5,120	200
Harrison, Robert	Otorohanga	Farmer	1984	886	175
Higgins, Andrew William	Hamilton	Engineer	1984	732	180
Hopa, Winston Tautini	Hamilton	Taxi proprietor	1984	660	175
Hyderabad Motors Ltd.	Napier	Motor repairers	1984, 1985	1,358	75
Jacobs, Willis Murray	Taupo	Taxi proprietor	1983	228	75
Keiller Engineering Ltd.	Hamilton	Engineers	1984	2,665	560
Ken Shums Restaurants Ltd. (in receivership)	Tauranga	Restaurateurs and take- away food bar proprietors	1984, 1985	3,258	810
La Cuisine Moderne Ltd.	Hamilton	Kitchenware retailers	1984	485	145
Laverne Orchards Ltd.	Te Kauwhata	Fruitshop and orchard proprietors	1984, 1985	1,575	400
Little Ox Butchery 1983 Ltd.	Hamilton	Butchers	1984, 1985	3,889	770
McGarry, Sean Brendan	Whitianga	Medical practitioner	1985	394	100
McKenzie, Donald Stewart	Turangi	Plumber	1984, 1985	1,966	450
McNae, Rodney Andrew	Waihi Beach	Builder	1985	263	65
Masters, Michael John	Otorohanga	Insurance representative	1984, 1985	341	155
Maxwell, Peter William (in relation to Denim Export Ltd.)	Waihi	Company director	1984	412	195
Mayes, Graham Lawrence	Hamilton	Superette proprietor	1984, 1985	205	130
Mayes, Rae Ethel	Hamilton	Superette proprietress	1984, 1985	205	130
Metcalf, David Walter	Mahoenui	Scrubcutter	1981	910	370
Miles Electronic Equipment Ltd.	Hamilton	Electronic equipment manufacturers	1983, 1984	5,573	540
Mitchell, James Stephen Henry	Hamilton	Painter	1984	1,540	370
Monkley Bros. Ltd.	Morrinsville	Transport operators and agricultural contractors	1984	21,186	3,180
Murdoch Travel Ltd.	Papatoetoe	Travel agents	1983, 1984	8,317	2,150
Network Industries Ltd.	Rotorua	Clothing manufacturers	1984	4,940	500
Northern Press (Hamilton) Ltd.	Hamilton	Publishers	1984	1,588	640
O'Brien, Colin George	Hamilton	Furniture manufacturer	1984	2,614	390
O'Halloran, Allan Vernon	Hamilton	Plumber and drainlayer	1984	1,778	445
Palmer, Lance William	Bay View	Flooring contractor	1984, 1985	2,850	100
Rana and Sons Ltd.	Hamilton	Grocers	1984, 1985	511	155
Randhawa Farms Ltd.	Hopu Hopu	Market gardeners	1983, 1984	9,976	2,010
Reed, Paul Robert	Hamilton	Jeweller	1984	899	230
Robins, Victor Anthony John	Rotorua	Car painter and panel beater	1984	702	100
Rutherford, Arthur Albert	Te Aroha	Drainage contractor	1984	150	60
Rutherford, Gloria Dawn	Te Aroha	Drainage contractor	1984	150	60
Savage, Steven	Hamilton	Builder	1984	887	300

## SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				\$	\$
<i>Waikato Region—continued</i>					
Schuster, Albert James	Rotorua	Farmer	1984, 1985	264	70
Schuster, Rhonda May	Rotorua	Farmer	1984, 1985	264	70
Selby, Leslie	Johnsonville (formerly of Wiri)	Milk vendor	1984	1,148	240
Sheetmetal Services Ltd.	Hamilton	Manufacturers of sheetmetal products	1984	7,280	1,600
Short Brothers Contractors Ltd.	Taupo	Fibrous plasterers	1984, 1985	3,875	960
Spring Farm (Havelock North) Ltd.	Havelock North	Farmers	1984	225	50
Swale Motors Ltd.	Frankton	Motor vehicle repairers	1984, 1985	556	180
Tainui Dairy and Food Bar Ltd.	Hamilton	Dairy and takeaway food proprietors	1984	342	90
Takitimu Maori Executive Committee	Gisborne	Workers scheme organisers	1983, 1984	68,015	6,000
Taumarunui Excavators Drainage Ltd.	Taumarunui	Contractors	1984	1,662	450
Thomas, Mervyn George	Benneydale	Forestry contractor	1984	5,096	505
Towers Promotions Ltd.	Rotorua	Cabaret proprietors	1984	1,412	350
Tukaki, Wiki	Taupo	Logging contractor	1984	2,921	270
S. F. Turnbull Electrical Ltd.	Rotorua	Electrical contractors	1984	5,167	550
Twilight Cafe (1981) Ltd.	Te Kuiti	Cafe and milk bar proprietors	1984	420	210
Valet Services Ltd.	Rotorua	Drycleaners	1984	3,657	350
Waikato Frozen Products Ltd.	Hamilton	Food processors	1984, 1985	26,423	6,400
Wilson, Barbara Alison	Waihi	Market gardener	1984, 1985	144	45
Wilson, Herman Charles Linnett	Waihi	Market gardener	1984, 1985	144	45
A.D. Winchester (Te Awamutu) Ltd.	Te Awamutu	Water supply engineers	1984, 1985	1,873	470
Woolerton, Robert Douglas	Hamilton	Farmer	1984	448	445
Yandle, William Nicholas	Putaruru	Farmer	1984	741	180
Zanskoski Sound Ltd.	Morrinsville	Manufacturers and retailers of musical instruments	1984	12,396	2,600
<i>Central Region</i>					
Adams, Tasman Wilfred	Wanganui	Painter	1983, 1984	1,916	475
All Credit Services Ltd. (in liquidation)	Palmerston North	Collection agency	1983, 1984	10,327	2,465
All-Inn Stores Ltd.	Lower Hutt	Dairy and grocery proprietors	1984	1,290	330
Auto Valet 1974 Ltd.	Lower Hutt	Car groomers	1984	4,992	1,260
Beagles Delicatessen Ltd.	Petone	Delicatessen proprietors	1984	1,452	360
L. D. & M. R. Bendall Ltd.	Levin	Coffee bar proprietors	1984	1,069	400
Bengston, Bernard Cyril	Palmerston North	Butcher	1984	1,313	420
Biggs, Stephen Paul	Lower Hutt	Roading and drainage contractor	1983	2,536	645
Blair, David James	Wanganui	Farmer	1984	174	100
Breen, Anthony Terence	Waikanae	Plumber	1984	1,384	155
Brown, Alan James	Palmerston North	Carpet installation specialist	1985	197	50
Bullock, Shane Keith	Porirua	Earthmoving contractor	1984, 1985	2,197	550
Collinsons Services Ltd.	Pahiatua	Machinery dealers	1985	858	200
Curgenven Consultants Ltd.	Wellington	Childcare nursery proprietors	1984, 1985	10,477	2,645
Dodds, Eric Cecil	Lower Hutt	Earthmoving contractor	1983	637	310
Duker, Ian Donald (in relation to Ian Duker Ltd.) (in liquidation)	Palmerston North	Engineer	1983	3,981	1,900
Easton, Grant Frederick	Levin	Farrier	1985	243	60
Fishermens Table Restaurant Ltd.	Lower Hutt	Restaurateurs	1983, 1984	46,171	15,390
Fishermens Table Restaurant (Palmerston North) Ltd.	Lower Hutt	Restaurateurs	1984	2,811	930
Fishermens Table Restaurant (Petone) Ltd.	Lower Hutt	Restaurateurs	1984	15,059	5,050
Gloster Engineering & Manufacturing Co. Ltd.	Petone	Engineers	1984	1,907	475
Harris, Roy Durrant	Titahi Bay	Upholsterer	1984	514	170
Hawkes Bay Theatres Ltd.	Waipukurau	Theatre operators	1984	655	75
Healey, Alexander Bernard	Wanganui	Engineer and blacksmith	1985	442	110
Hopkinson, Graham Robert	Raetihi	Logging contractor	1983, 1984	3,052	710
Hutt Valley Metal Spinners Ltd.	Petone	Metal spinners	1985	326	75
International Credit Services (Wgtn) Ltd.	Wellington	Credit reporters and debt collectors	1984	2,933	730
Kamcol Holdings Ltd.	Wellington	Food processors	1984	438	60
Kroot, Peter Robin Cornel	Woodville	Farmer	1984	604	100
Laurie Knutsen Ltd.	Wellington	Boat builders and shipwrights	1984	2,160	1,085

## 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>					
Lethbridge, Elaine	Levin	Takeaway food proprietress	1983	725	60
Life Photography (1980) Ltd.	Lower Hutt	Commercial photographers	1984	189	50
McKenzie, Trevor James	Petone	Demolition contractor	1984	3,174	1,585
MacLeod, William Fraser	Palmerston North	Retailer	1984	320	110
Mahoney, Paul Francis	Wellington	Golf professional	1984	163	60
Martinborough Service Station Ltd.	Martinborough	Service station proprietors	1984	3,059	600
Master Pine Ltd.	Featherston	Sawmillers	1983	16,143	4,100
Masters Theatres (Wellington) Ltd.	Christchurch	Cinema operators	1984	3,641	910
Matrac Plumbing & Drainage Maintenance Services Ltd.	Wellington	Plumbers and drainlayers	1984	3,229	1,600
Media Brokerage Ltd.	Wellington	Media brokers	1984, 1985	2,923	720
Milsom Graphic Print Ltd.	Wellington	Publishers	1984	1,365	680
Montgomery, John Bruce	Paremata	Carrier	1984	1,980	950
Montgomery, Roger Thomas	Norsewood	Sharemilker and saw mill operator	1984	201	75
Morrie Gibbons Signs Ltd.	Wanganui	Signwriters	1984	1,144	150
Murray, Brian Richard	Dannevirke	Electronic data processor	1984, 1985	3,889	1,100
Nite Site Cabaret Ltd.	Wellington	Cabaret proprietors	1984	6,989	1,750
Nixon, Nigel	Wellington	Clothing retailer and milk vendor	1984	323	80
Nolan, Warren Forbes	Palmerston North	Chiropractor and horticulturist	1985	1,049	300
Otaki Vegetable Market Ltd.	Otaki	Market gardeners	1984, 1985	343	150
Paima, Barry	Tawa	Photographer	1984	376	90
Panache Models Ltd.	Wellington	Modelling agency	1983	2,153	700
Peabridge Developments Ltd.	Levin	Horticulturalists	1982, 1983	840	83
E. A. Perry & Sons Ltd.	Palmerston North	Farmers	1985	373	100
Perkins, John Hayes	Paekakariki	Farmer	1983, 1984	1,315	335
Pinocchios Video Entertainments Ltd. (in receivership)	Wellington	Amusement parlour	1984	643	325
Porirua Sports Centre Ltd.	Wellington	Sports goods retailer	1984	463	150
Pratt, Leanne Kathleen	Palmerston North	Farmer	1985	79	20
Pratt, Malcolm Douglas	Palmerston North	Farmer	1985	80	20
Prince, Francis John Robert	Maxwell	Agricultural contractor	1984	407	90
Professional Club Services Ltd.	Lower Hutt	Restaurateurs	1984, 1985	795	200
Quinn, Norman Patrick	Porirua	Hairdresser	1984	1,604	800
Rapson, Jualiane Fay	Foxton Beach	Clerk	1984, 1985	274	75
Rapson, Rex John	Foxton Beach	Motor engineer	1984, 1985	274	75
Regal Body Repairs Ltd.	Wellington	Panelbeaters	1984, 1985	4,614	1,375
Robert Foster Farms Ltd.	Palmerston North	Farmers	1985	665	150
Schon, Alexander	Lower Hutt	Caterer	1984	1,670	400
Simpson, Grant Nelson	Dannevirke	Farmer	1984, 1985	211	60
Sorenson, David Patrick	Lower Hutt	Restaurant proprietor	1984	446	125
Sorenson, Maureen	Lower Hutt	Restaurant proprietress	1984	446	125
Speirs, William Murray	Levin	Farmer	1984	665	335
Stewart, Alan Grant	Masterton	Accountant	1982, 1983	3,219	650
Stratton, Alan James	Wanganui	Horse trainer	1984	129	115
Structural Steel Services Ltd.	Paraparaumu	General engineers	1984	17,484	4,250
Sullivan, Michael James	Ashhurst	Dairy proprietor	1984, 1985	346	95
Sullivan, Timothy Charles	Taihape	Farmer	1984, 1985	346	95
Thoms & Smith Steelfixers Ltd.	Upper Hutt	Reinforcing steel contractors	1984	88	40
Tiri Farms Ltd.	Feilding	Farmers	1984	204	50
Wainui Car Parts (Petone) Ltd.	Petone	Car wreckers	1984	100	50
Wales, Kerry Allan	Pukerua Bay	Furniture manufacturer	1984	267	60
T. Westheim & Co. Ltd.	Wellington	Clothing manufacturers	1983	6,042	1,000
Williams, Grant Lyndsay	Palmerston North	Engraver	1984	318	115
<i>Southern Region</i>					
G. W. Adamson & Son Ltd.	Oamaru	Transport operators	1984	4,410	200
Ballin, Errol Douglas	Christchurch	Vegetable wholesaler	1984, 1985	2,733	675
Barnden, Leonard	Christchurch	Panelbeater	1984	230	115
Bennett, Thomas	Waitati	Nurseryman	1980-1984	2,542	500
Bill Whalley Industries Ltd.	Christchurch	Stainless steel fabricators	1984	1,193	150
Brady, Leona Ruth	Christchurch	Public typist	1984, 1985	1,419	140
Caldwell Industries Ltd.	Christchurch	Swimming pool retailer	1982	2,646	1,400
Chamberlain, Gordon Kenneth	Christchurch	Builder	1985	418	200
Chant, Martin Hunter	Christchurch	Architectural designer	1984	297	80
Coalgate Motors Ltd.	Coalgate	Motor repairers	1982	398	130
Cornick, Richard Charles	Oamaru	Plumber	1985	232	50
Davie, Lionel Purdon	Gore	Meat transporter	1984	269	50
De Filippi, Michael Rodney	Christchurch	Horse trainer	1984	208	75
Dickson Brothers Builders Ltd.	Christchurch	Builders	1984	710	120
Doel, Rodger Philip	Rolleston	Plumber	1984, 1985	1,093	220
Double, Paul Albert	Invercargill	Photography shop manager	1984	652	210

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<i>Southern Region—continued</i>					
Double U. Bee Investments Tourist Operators and Developers Ltd.	Christchurch	Motel and tea room proprietors	1984	1,054	300
Electronic Enterprises Ltd. Fenton, Marian Thomson	Timaru Invercargill	Electrical retailers Hairdressing salon proprietress	1984 1984	1,697 804	330 250
Garnett, Janet Anne	Christchurch	Toy shop proprietress	1984, 1985	441	145
Gee, David	Winchester	Farmer	1984	172	30
Gee, Yvonne Marjorie	Winchester	Farmer	1984	172	30
Gleeson, Roger John	Christchurch	Butcher	1984	717	180
Gowans, Helen Joyce	Christchurch	Milk bar proprietress	1984	126	45
Gowans, Malcolm John	Christchurch	Milk bar proprietor	1984	126	45
Helijet Adventures Ltd.	Queenstown	Boat hire proprietors	1985	847	200
Hole, Raymond Henry	Christchurch	Baker	1984	824	160
Hole, Steven James	Christchurch	Baker	1984	824	160
Huston, Rodney Earl	Christchurch	Manufacturers representative	1984	192	65
Jerard Construction Ltd.	Christchurch	Building constructors	1984	5,465	520
John Houghton Ltd.	Christchurch	Motor vehicle dealer	1984	830	100
Juggins, Eileen Coulter	Christchurch	Printer	1984	216	55
Juggins, William Gilbert	Christchurch	Printer	1984	216	55
Kett, Lynette Mavis	Christchurch	Restaurateur	1984, 1985	2,546	320
Lawry, Maurice Aubrey	Christchurch	Builder	1984	5,552	1,400
Layton, Allan Bernard	Christchurch	Shop proprietor	1984	2,327	465
Le Lievre, Stuart Jules	Prebbleton	Market gardener	1984, 1985	482	290
D. R. Lewis Ltd.	Kirwee	Tavern proprietors	1984	848	450
Lintott, Lynette Margaret	Christchurch	Dairy proprietress	1984	221	163
Lintott, Maurice Chapman	Christchurch	Dairy proprietor	1984	511	379
Love, Wayne Peter	Southbridge	Building manager	1985	2,601	520
MacKenzie, Suzanne	Christchurch	Dairy proprietress	1984, 1985	79	30
Mason and Rayner Ltd.	Invercargill	Carriers and market gardeners	1984	384	250
Mason Scotweb Ltd.	Tapanui	Building suppliers	1984	392	150
Milne, Russell Wayne	Roxburgh	Butcher	1983	378	230
Mo's Enterprises Ltd.	Invercargill	Club, billiard and recreation room proprietors	1984	556	150
Owen Stopforth Ltd.	Woodend	Drainage and earthmoving contractors	1984	447	80
Payne, Ronald William	Timaru	Farmer	1984	114	36
Pimm, Thomas	Oamaru	Car painter	1984	225	100
Pitches, Warren Morgan	Oamaru	Painter	1984	882	150
Pratt, Christopher Graeme	Invercargill	Antique dealer	1984, 1985	810	200
Pugh, Karen	Christchurch	Dairy proprietress	1984, 1985	79	30
Road King Publishing Company Ltd.	Christchurch	Publishers	1984, 1985	712	90
Roebuck, Charles Allan	Timaru	Cleaner	1983, 1984	847	270
Ruck, Pauline	Christchurch	T-Shirt manufacturer	1984	519	170
Ryder, Paul Graham	Te Anau	Logging contractor	1985	280	100
Sanderson, Raymond Frederick	Christchurch	Marine insurance assessor	1985	73	35
Sandri, Lance Arnold	Mossburn	Hotel proprietor	1984	99	50
Sandri, Lesley Josephine	Mossburn	Hotel proprietress	1984	98	50
Scott, Peter James	Wakefield	Farmer	1984	190	100
Security Coverage Ltd.	Christchurch	Security service proprietors	1985	2,224	550
Sellars Building Contractors Ltd.	Balclutha	Building contractors	1984	357	50
R. J. Smillie and Company Ltd.	Christchurch	Clothing manufacturers	1984	10,625	200
Southern Stainless Fabricators Ltd.	Christchurch	Sheet metal aluminium fabricators	1985	2,210	550
Springs Tourist Village Ltd.	Springs Junction	Hotel/motel proprietors	1984	6,014	3,000
Stewart, James Frederick	Christchurch	Landscape gardener	1985	259	50
Stewart, Jennifer Margaret	Christchurch	Landscape gardener	1985	259	50
Stirling Hotels Ltd.	Omarama	Motor inn proprietors	1985	7,476	1,110
Stocker, Garry Peter	Christchurch	Motor mechanic	1985	41	10
Sutherland, Peter Gary	Christchurch	Drainage contractor	1985	215	40
Tuck, Gary Alan	Christchurch	Logging contractor	1984	340	30
L. and M. Walker Billiards and Furniture Ltd.	Christchurch	Cabinet makers	1984	2,165	300
Wenmoth, Timothy Lawrence	Christchurch	Motor mechanic	1984	1,115	355
Wensley, Ross McGregor	Invercargill	Farmer	1984	417	100
Weston Brothers & Co. Ltd.	Christchurch	Importers	1984	1,480	350
Whyte, Lindsay Ian	Oamaru	Painter	1984	882	150
Wilson, Lloyd Gardiner	Invercargill	Bricklayer and plasterer	1984	672	200
R. K. Wright Ltd.	Queenstown	Takeaway food bar proprietors	1984	309	100

