



UNITED KINGDOM OF GREAT
BRITAIN
24 SEP 1985
GIBSON

SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, 12 SEPTEMBER 1985

Published by Authority

WELLINGTON: TUESDAY, 17 SEPTEMBER 1985

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 6 months period ended 31 March 1985. 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 22nd day of August 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>						
Clapp, Graham Dene	Otahuhu	Public servant	A	1976-1982	5,064	2,495
Cornes, Douglas Victor	Mount Wellington	Tool maker	A	1978-1981, 1983	2,887	1,425
Curry, David Dennis	Whakatane	Electrician	A	1980	763	380
Douglas, Kenneth	Whangarei	Cabinetmaker	A	1980-1982	2,110	1,090
Green Bay Radio & TV Sales & Service Ltd.	Auckland	Electrical appliance retailers and servicemen	A	1976-1980	16,881	8,880
Hall, Maurice James (in relation to Green Bay Radio & TV Sales & Service Ltd.)	Auckland	Company director	B	1976-1980	-	-
Nilson, Thorsten Pallan	Avondale	Cabinetmaker	A	1979-1982	3,435	2,250
Parker, Ralph	Ruakaka	Driver	A	1979-1982	4,261	2,085
Philipiah, Christie Arianesan	Blockhouse Bay	Medical practitioner	A	1975-1979	30,007	22,500
<i>Waikato Region</i>						
Frater, Gary George	Hastings	Tannery supervisor	A	1979-1983	2,161	2,140
Leslie, Roy George	Tauranga	Interior decorating retailer	A	1981-1983	2,598	600
<i>Central Region</i>						
Dickson, George Patrick	Wellington	Milk vendor	A	1973-1980	15,230	15,000
Harlen, Kerry Peter	Lower Hutt	Panelbeater	A	1981	1,383	1,300
M. & M. Long Ltd.	Masterton	Dairy proprietors	A	1979-1981	9,053	7,000
Long, Michael (in relation to M. & M. Long Ltd.)	Masterton	Dairy proprietor	B	1979-1981	-	-
Mudd, Raymond Cyril Alexander	Lower Hutt	Company representative	A	1980-1983	2,191	1,700
<i>Southern Region</i>						
Campbell, Iain	Mosgiel	Public servant	A	1981-1983	1,010	210
Collings and Foster Ltd.	Christchurch	Roofing contractors	A	1977-1980	6,469	4,460
Foster, Michael John (in relation to Collings & Foster Ltd.)	Christchurch (formerly of Havelock)	Roofing contractor	B	1977-1980	-	-
Connor, John Neil	Christchurch	Retired public servant	A	1978-1982	2,443	750
Cooksley, Clifford Carlisle	Methven	Freezing worker and farm labourer	A	1978-1982	419	420
Cumming, Robert Paul	Christchurch	Panelbeater and spray painter	A	1982	1,380	300
Davis, Shortland Edward	Mosgiel	Public servant	A	1981, 1982	256	60
Duncan, John Edmund Allen	Lumsden	Butcher	A	1981, 1982	1,686	260
Fitzmaurice, Michael John	Christchurch	Panelbeater	A	1980	417	160
Fredericks, John Cyril	Dunedin	Public servant	A	1981-1983	2,207	440
Geary, Martin Kevin	Kaitangata	Freezing worker	A	1983	555	220
Greenfield, Raymond John	Twizel	Plumber	A	1979-1982	7,149	1,600
Henare, Desmond Ronald	Dunedin	Public servant	A	1983	273	65
Henare, Samuel Neachel	Dunedin	Public servant	A	1981-1983	992	260
Hotton, Trevor Rae	Dunedin	Public servant	A	1982, 1983	336	80
Knox, Kenneth William	Dunedin	Public servant	A	1982, 1983	755	190
Kwant, Wayne Eddy	Christchurch	Builder	A	1982	1,555	750
McAllister, Brian James	Dunedin	Public servant	A	1981-1983	1,612	400
McAuliffe, Allen Bruce	Dunedin	Public servant	A	1982, 1983	1,010	200
MacKenzie, John Patterson	Lumsden	Butcher	A	1981, 1982	1,311	220
Morshuis, Jacobus Johannes Gerhardus	Mosgiel	Hardware company manager and director	A	1979-1981	31,897	15,940
Petrie, Alexander	Dunedin	Public servant	A	1981-1983	1,017	200
Saggs, Victor Roy Bratton	Dunedin	Warehouseman	A	1979-1982	5,036	1,630
Tamati, Thomas	Twizel	Electrician	A	1979-1982	3,634	1,800
Timaru Waste Recycles Ltd.	Timaru	Waste recyclers	A	1980-1982	4,854	740
Kitto, Warren David (in relation to Timaru Waste Recycles Ltd.)	Timaru	Freezing worker and company director	B	1980-1982	-	-
Tu, Joseph	Waitaki Bridge	Bore driller	A	1984	391	260

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>						
Tunncliffe, Edward George	Christchurch (formerly of Dunedin)	Public servant	A	1982	480	90
Wilce, Kenneth Raymond	Waimate	Plumber	A	1979	648	400

*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>						
Cresswell, John Campbell	Mangere	Coffee lounge proprietor	A	1978-1983	4,488	2,220
Darlington, Kenneth William	Massey	Cartage contractor	A	1979-1983	3,184	1,585
Davidson, Ronald Wayne	Onehunga	Model and salesman	A	1977, 1979, 1980	442	350
De Mestre, Theresa Colette	England (formerly of Parnell)	Promotions consultant	A	1983	418	270
Di Riscio, Antonio	Point Chevalier	Milk vendor	A	1974-1980	21,024	11,900
Doherty, Ann-Marie	Mangery East	Receptionist/clerk	A	1983	240	160
Donovan, Kevin	Mount Albert	Mechanic	A	1983	271	180
Duncan, Patricia Gillian	Point Chevalier	Teacher	A	1983	392	260
Elliott, Ian James	Wellsford	Labourer	A	1983	385	50
Fotu, Niu Tupu Ivaha	Otahuhu	Labourer	A	1983	754	300
Fu, Tony	Glen Eden	Chef	A	1983	1,172	400
Fualau, Foti	Newton	Machine operator	A	1983	509	340
Genet, Martin James	Christchurch (formerly of Auckland)	Photographer	A	1983	599	400
Gibbons, Kevin Alexander	Mangere	Storeman	A	1983, 1984	357	280
Goodenough, Elizabeth	Blockhouse Bay	Internal auditor	A	1983	381	250
Goodwin, Otoota Fahina	Epsom	Machinist	A	1983	476	300
Gower, Peter Kenneth	Papatoetoe	Farrier	A	1980-1982	900	590
Gray, Warren John	Papatoetoe	Knife hand	A	1983	400	270
Haenga, Jamie De Latour	Mangere East (formerly of Northcote)	Factory hand	A	1983	269	180
Hall, Matthew Robert	Glenfield	Cutter	A	1982	1,962	1,000
Hall, Maurice James	Kelston	Electrical appliance salesman and serviceman	A	1975-1979	1,153	1,130
Hawkins, Jerry	Tuakau	Shearer	A	1983	355	200
Hayes, Dean Gregory	Northcote	Motor mechanic	A	1983	196	150
Heath, Leonie Gladys	One Tree Hill	Beauty advisor	A	1983	389	250
Henare, Michael Steven	Grey Lynn	Taxi driver	A	1983	537	200
James, Tui Robert	Blockhouse Bay	Transport manager	A	1980-1984	3,387	700
Johnson, Andrew	Avondale	Driver	A	1983	416	80
Jowett, Arthur Kevin	Papakura	Agricultural mechanic	A	1983	633	80
Lamaletie, Nicholas Bruce	Northcote	Milk vendor	A	1982, 1983	480	100
Letoi, Lino	Tamaki	Brewery worker	A	1983	387	100
Lord, Christopher	Warkworth	Labourer	A	1983	308	80
Luani, Favale Fay	Glen Eden	Process worker	A	1983	272	50
Lupton, Janice Dawn	Browns Bay	Draper	A	1983	292	100
McBeath, Alexander	Weymouth	Retired	A	1981-1983	1,865	250
McEwen, Kenneth David	Otahuhu	Orderly	A	1983	311	50
Mackereth, David Kenneth	Orewa	Sales manager	A	1982, 1983	1,947	640
Mahon, Kenneth John	Mangere	Despatch manager	A	1983	137	100
Makiri, Yvonne Jenny	Glen Innes	Machinist	A	1983	457	100
Martin, Anthony John	Blockhouse Bay	Waterside worker	A	1982-1984	2,323	500
Nash, Rosalee	Epsom	Technician	A	1984	544	150
Nash, Victor Kurt	Mangere East	Machine operator	A	1984	399	250
Nathan, David Tatana	Manurewa	Labourer	A	1984	447	50
Nauer, Bruno Martin	Grey Lynn	Labourer	A	1984	278	150
North Shore Parts and Accessories Ltd.	Waiheke Island	Engine reconditioners	A	1980, 1981, 1983	2,858	1,575
Offenbach, Antonia Grada	Otahuhu	Superannuitant	A	1981-1983	861	250
Offenbach, Israel	Otahuhu	Superannuitant	A	1982-1984	1,347	600
Overton, Irene	Mount Roskill	Clerk	A	1980-1984	1,224	240
Penny, Alan Percival	Mangere	Driver	A	1984	304	150
Pili, Dinah Marie Itiagia	Henderson	Process worker	A	1984	342	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>						
Plumpton, David Stanley	Auckland	Cleaner	A	1980-1982	1,075	325
Powell, Arnold Wykehan	Henderson	Carrier	A	1980-1982	1,045	280
Powell, Violet Mary Isabel	Henderson	Secretary	A	1980-1983	476	100
Pratt, Joan Elizabeth	Point Chevalier	Retired	A	1980-1983	1,143	200
Ranson, Graham	Wellsford	Public servant	A	1984	250	50
Rasheed, Haroon Abdul Azeez	New Lynn	Electrical fitter	A	1984	568	150
Rave, Larry	Glen Eden	Crane operator	A	1984	566	50
Reihana, Colin	Otara	Carpenter	A	1984	211	100
Remkes, Alexander	Manurewa	Maintenance fitter	A	1984	368	50
Renete, Desmond Robert	Manurewa	Driver	A	1984	710	250
Richards, Kate	Pakuranga	Superannuitant	A	1983	1,119	250
Riki, Tunupopo	Mangere	Factory worker	A	1984	295	150
Rimmer, David Ronald	Avondale	Art finisher	A	1984	215	100
Saale, John	Ellerslie	Wool sorter	A	1983	268	200
Sakai, Allen Tuamaru	Mangere	Spraypainter	A	1983	747	500
Sammy, Gladys Margaret	Howick	Cleaner	A	1977, 1979-1981	1,095	545
Sammy, Peter Ran	Howick	Cargo agent/cleaner	A	1977, 1979-1982	4,730	2,275
Samuelu, Ofa	Mangere	Nurse	A	1982, 1983	1,996	1,200
Sayers, John Frederick	Glenfield	Salesman	A	1984	425	425
Sekona, Fonomanu	Mangere	Security guard	A	1983	176	100
Senefili, Ane	Grey Lynn	Machinist	A	1984	100	200
Seumanutafa, Apaula	Westmere	Cleaner/wardsmaid	A	1983	399	250
Siaoloa, Shirley	Sunnyvale	Machinist	A	1983	305	200
Siligi, Lama	Avondale	Machinist	A	1984	485	400
Sio, Falanika	Otara	Wardsmaid	A	1983, 1984	1,133	450
Sio, Kim Maree	Ellerslie	Clerk	A	1980-1982	2,543	500
Sissons, Peter Robert	Massey	Storeman/agricultural worker	A	1983	419	200
Soh, Oo Hiang	Glenfield	Waiter	A	1983	372	250
Sola, Anthony James	Otara	Truck driver	A	1983	458	300
Start, Uitisona Sitiui	Otara	Taxi driver	A	1983	623	400
Steele, Irania Samantha	Papakura	Clerk	A	1984	223	220
Stevenson, Inga Renate	Titirangi	Secretary	A	1983	332	150
Stoneham, Keith Kenneth	Milford	Driver/tree pruner	A	1983	966	625
Stratful, Robin Joseph	Stanmore Bay	Clerk	A	1984	801	750
Tacle, Enoko	Massey	Labourer	A	1983	165	100
Tapu, Paul	Herne Bay	Welder/barman	A	1984	373	370
Tapuai, Faao'o	Birkdale	Cleaner/kitchenhand	A	1983	433	275
Tapuosi, Terearesa	Mangere	Cafe assistant	A	1983	572	570
Tata, Manuera	Mangere	Freezing worker	A	1983, 1984	2,227	1,500
Taukei, Mosese	Onehunga	Carpenter	A	1983	694	300
Tautaiolefua, Kereti	Mangere East	Welder	A	1983	694	500
Taylor, Desmond Arthur	Howick	Tool setter	A	1977-1983	3,249	1,610
Taylor, Harold	Howick	Panelbeater	A	1981	3,043	1,000
Timoteo, Tangi	Panmure	General hand	A	1983	650	200
Trigg, Philip	Papatoetoe	Auto glazier/labourer	A	1983	136	100
Turei, Richard Wiki	Takanini	Labourer	A	1983	1,170	780
Uiha, Susana Pouli	Grafton	Cleaner	A	1983	890	600
Valoaga, Sam	Onehunga	Labourer/porter	A	1983	1,670	1,000
Weldon, Russell Noel	Mission Bay	Storeman	A	1983	104	70
White, Helen Margaret	Green Bay	Accountant	A	1983	193	150
Williams, James Michael	Glenfield	Mechanic/barman	A	1983	339	250
Wong, Robert	Manukau	Accountant	A	1980, 1981, 1983	3,801	1,870
Wright, David	Mangere	Barman	A	1983	338	200
Wrightson, Grant Alan	Northcote	Insurance clerk	A	1978, 1980-1982	942	200
Young, Murray George	Papatoetoe	Cleaner	A	1983	3,027	1,000
Younger, Scott Roy	Ellerslie	Accountant	A	1983	333	200
<i>Waikato Region</i>						
Allen, Alexander John	Taumarunui	Painter	A	1983	183	120
Hamilton, Greg Taylor	Mangakino	Driver	A	1983	106	70
Hamilton East Jewellers Ltd.	Hamilton	Manufacturers and retail jewellers	A	1977-1981	3,376	980
Inia, Gwendolin Shirley	Tokoroa	Machine operator and bar person	A	1983	1,594	1,000
Kelly, Bryan Patrick	Cambridge	Plasterer	A	1979-1982	6,915	2,470
Koppe, Marinus Hans	Rotorua	Broadcaster and disco operator	A	1978-1981	15,222	7,000
Mackinnon, Ronald Ohorangi	Hamilton	Slaughterman	A	1983	211	140
McLeod, Allen Hugh	Hamilton	Steel placer	A	1983	245	160
Michau, Lesleigh Alexander	Napier (formerly of Waipukurau)	Retired mechanic	A	1979, 1980, 1982, 1983	16,324	3,500
Neeson, Richard	Hamilton	Plastics worker	A	1982, 1983	2,951	720
O'Brien, Kevin John	Te Aroha	Service station proprietor	A	1979-1982	3,429	1,680
Smith, Peter Charles	Hamilton	Handyman and painter	A and B	1978-1981	5,388	2,650
Whiteman, Adrian Graham	Hamilton	Bar manager	A	1983	97	60

SCHEDULE II—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>						
Annis, Wilfred Douglas	Palmerston North	Painter and paperhanger	A	1980-1983	2,730	2,650
Hartley, Bryan Albert	Palmerston North	Mechanic	B	1978-1982	1,889	1,480
Hemmings, Phyllis Mabel	Lower Hutt	Public servant	A	1974-1982	14,319	14,315
Hepworth, David Graeme	Petone	Builder	A	1976, 1977, 1979	2,673	1,350
Horsham, Charles Henry	Masterton	Plumber	A	1980, 1981	1,396	1,350
Kake, Patricia Ann	Upper Hutt	Secretary	A and B	1979-1982	474	235
Khusal, Amrat	Wellington	Fruit shop proprietor	A	1978-1980, 1983	1,914	1,500
Khusal, Pushpa	Wellington	Fruit shop proprietress	A	1978-1980, 1982, 1983	1,692	1,350
McKean, Russell Watson	Lower Hutt	Assistant manager	A	1980-1984	3,661	3,660
Melbye, Brian Lawrence	Wellington	Stationer	A	1981	12,699	3,175
Melbye Stationery Ltd.	Wellington	Stationers	A	1982	3,745	1,850
Meyrick, Francis Edmond	Masterton	Dairy proprietor	A	1977-1979	1,501	1,480
Meyrick, Lesley Jean	Masterton	Dairy proprietress	A	1977-1979	1,515	1,480
Mucuilis, Dimitrios	Wellington	Hotel porter	A and B	1977-1983	4,294	3,025
Mudryj, Nikolay	Paraparaumu Beach	Retired	A	1978-1983	2,042	1,900
Mudryj, Zinaida	Paraparaumu Beach	Retired	A	1978-1983	2,421	2,300
Munro, William James	Lower Hutt	Retired taxi proprietor	A	1975-1983	5,804	5,790
Nicholls, Adrienne Beryl	Wainuiomata	Secondhand dealer	A	1981, 1982	329	330
Nicholls, Ronald Bertram	Wainuiomata	Secondhand dealer	A	1981, 1982	466	465
Sika, Kurt	Wellington	Company director	A	1979, 1980	38,810	37,500
Slobbe, Cecelia	Wellington	Tea lady	A	1977-1983	2,496	1,940
Watson, James Malcolm	Porirua	Cleaner	A and B	1974, 1975, 1977, 1978	5,796	3,550
S. S. Williams and McNaught (1975) Ltd.	Wellington	Soft furnishing retailers	A	1980	11,121	11,000
<i>Southern Region</i>						
Barr, Frances Mary	Timaru	Law clerk	A	1981-1983	1,084	620
Black, Robert Theodore	Invercargill	Farmer	A	1974-1981	5,218	2,230
Campbell, Anthony Roy	Timaru	Veterinarian	A	1983	2,443	610
Crawford, William David	Hinds	Tavern manager	A	1982, 1983	632	300
Fitzmaurice, Michael John	Christchurch	Panelbeater	B	1981	1,896	500
Forrest, Patricia Mary	Temuka	Typist	A	1983	112	80
Ingle, Anthony Illesley John	Timaru	Caretaker	A	1983	199	130
Irvine, Alexander	Dunedin	Retired	A	1969-1979	143,337	67,718**
Jackson, Kevin Herbert	Invercargill	Butcher	A	1980-1983	3,601	1,440
McKenzie, Marjory	Christchurch	Retired	A	1981-1983	1,331	240
Russell, William Robert	Christchurch	Slaughterman	A	1983	1,175	80
Stewart, Herbert	Dunedin	Retired	A	1980-1984	2,154	430
Strong, Lance Kevin	Riverton	Fisherman	A	1980	3,505	2,500
Tu, Joseph	Waitaki Bridge	Bore driller	A	1982, 1983	872	430
Williamson, George Dyson	Dunedin	Public servant	A	1980-1983	1,697	270

* 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 a 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>					
Bisley, Austin Leonard	Takapuna	Restaurateur	1984	9,654	-
Fox, Brian John Richard	Mairangi Bay	Solicitor	1984	2,090	1,020
McNeil, Gilbert Matthew	Manurewa	Spraypainter	1983, 1984	6,349	2,130
L. & M. Myles Ltd.	Remuera	Caterers	1983	7,045	1,755
Penney's Kerikeri Panelbeaters Ltd.	Kerikeri	Panelbeaters	1984	1,646	775

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>					
Robert De Savigny Ltd.	Birkenhead Northcote	Bakers	1984	1,672	800
Savigny, Robert Gordon (in relation to Robert De Savigny Ltd.)		Baker	1984	-	-
South Auckland Automotive Services Ltd.	Newmarket	Panelbeaters and spray painters	1983	8,414	1,670
Watson, Evan Willian (in relation to South Auckland Automotive Services Ltd.)	Papatoetoe	Company director	1983	-	-
Trethowen, Robert Clive Zinc Oxide Ltd.	Dargaville Auckland	Farmer Zinc oxide dealers	1984 1983, 1984	1,371 13,903	680 2,750
<i>Waikato Region</i>					
R. Ayers Sprayers Ltd.	Clive	Spraying contractors	1984	662	300
Barden, Sandra Mary	Paeroa	Builder	1984	1,834	450
Barden, Wayne Leonard	Paeroa	Builder	1984	1,834	450
Bill Walker Television Ltd.	Hamilton	Home appliance dealers	1984, 1985	2,779	1,110
Costley, Brian James	Aria	Farmer	1980-1983	4,852	1,230
Craig Bros. Refrigeration and Engineering Company Ltd.	Hastings	Refrigeration contractors	1984, 1985	4,999	-
Diana Frozen Products Ltd.	Rotorua	Frozen confectionary retailers	1983, 1984	4,309	-
Heaven, John Charles (in relation to Onoko Orchards Ltd.)	Kawau Island (formerly of Maramarua)	Orchardist	1984, 1985	493	120
Onoko Orchards Ltd.	Thames	Orchard proprietors	1984, 1985	610	175
Parlane Holdings Te Awamutu Ltd.	Te Awamutu	Clothing retailers	1984	457	230
Satherley, Terence Ronald	Dannevirke (formerly of Atiamuri)	Logging contractor	1983	4,943	1,160
Simpson, Leonard	Taupo	Earthmoving contractor	1984	6,762	-
Stack, Roger David	Thames	Builder	1981-1984	4,768	1,475
N. R. Stemberge Ltd.	Paeroa	Cartage contractors	1984, 1985	3,485	575
Stemberge, Noel Reginald (in relation to N. R. Stemberge Ltd.)	Paeroa	Company director	1984, 1985	3,485	575
Turfrey, Kerry Bernadette	Napier	Retailer	1985	403	-
Wyborne Marine Farms Ltd.	Manukau	Marine farmers	1983, 1984	43,664	4,300
<i>Central Region</i>					
Aplin, Alan Maxwell	Masterton	Meat processor	1984	393	-
Colanex Catering Co. Ltd.	Petone	Caterers	1983, 1984	11,045	4,010
Crockett, Graham Noel	Wanganui	Builder	1984	493	-
Crossroads Motors Ltd.	Waiouru	Service station and garage proprietors	1984	3,354	1,675
Desert Road Service Station Ltd.	Waiouru	Service station and garage proprietors	1984	3,526	1,770
D. L. Hodge Ltd. (in liquidation)	Whitby	Carriers	1984	2,436	-
Hodge, Brenda Anne (in relation to D. L. Hodge Ltd. (in liquidation))	Porirua	Company director	1984	2,436	605
Hodge, Dennis Leslie (in relation to D. L. Hodge Ltd. (in liquidation))	Porirua	Company director	1984	2,436	605
Hopkinson, Graham Robert	Raetihi	Scrubcutting contractor	1983	4,742	1,000
Industrial Foods Ltd.	Wanganui	Wholesale food manufacturers	1984	6,604	1,665
Jennings, Colleen Patricia	Wellington	Ice cream parlour proprietress	1982	354	170
Jennings, William Bryan	Wellington	Ice cream parlour proprietor	1982	354	170
Montgomery, John Bruce	Whitby	General carrier	1984	2,481	1,235
Morrison, Marion Joan (in relation to Frizzies International Ltd.)	Wellington	Hairdresser	1984, 1985	1,239	-
Ngapeka, Matthew Sandy	Palmerston North	Blocklayer	1984, 1985	2,397	600
Paddison, Brian John	Paremata	Ice cream parlour proprietor	1984	443	-
Parun Shoes Ltd.	Upper Hutt	Footwear manufacturers	1984	2,314	1,150
Parun, Louis John (in relation to Parun Shoes Ltd.)	Upper Hutt	Company director	1984	-	-
Snijder, Johan	Papakowhai	Painter	1984	1,458	725
Turoa Farmlands Ltd.	Bulls	Market gardeners	1982-1984	12,555	3,130
<i>Southern Region</i>					
Adams, James Kenneth	Tokenui	Bush contractor	1984	2,041	305
Automotive Maintenance Ltd.	Christchurch	Motor vehicle repair shop	1984	1,920	480
Johnson, Eric Roy (in relation to Automotive Maintenance Ltd.)	Christchurch	Company director	1984	-	-
Johnson, Rachael (in relation to Automotive Maintenance Ltd.)	Christchurch	Company director	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>					
Cunningham, Peter Graham	Christchurch	Farmer	1984	1,636	1,620
Fergusons Earthmoving Company Ltd.	Greymouth	Earthmoving contractors	1984, 1985	42,391	2,000
Henderson, David Ian	Christchurch	Publisher	1981, 1982	1,012	500
Hokitika Freeform Glass Blowers Ltd.	Hokitika	Glass manufacturers	1984, 1985	15,242	6,070
Hyndman, Raymond Frederick (in relation to Quality Pizzas Ltd.)	Christchurch	Company director	1984	1,951	940
Johnstone, Anthony Philip	Tokanui	Bush contractor	1984	2,041	305
Johnstone, Michael Douglas	Wyndham	Bush contractor	1984	2,041	305
Kane Fisheries Ltd.	Christchurch	Fishing proprietors	1984, 1985	644	-
Langdale, Robert William	Picton	Painter	1983, 1984	2,456	350
McConachie, George William	Timaru	Clothing manufacturer	1984	4,026	1,205
McConachie, Nancy Kathleen	Timaru	Clothing manufacturer	1984	4,025	1,205
McKinnon, Hector Russell Nathaniel	Dunedin	Private hotel proprietor and restaurateur	1983, 1984	44,910	30,400
McKinnon, Patricia Diane	Dunedin	Private hotel proprietress and restaurateur	1983, 1984	22,010	14,900
Masters Theatres Christchurch Ltd.	Christchurch	Cinema proprietors	1984	30,712	6,130
Matthews, Warren James (in relation to Kane Fisheries Ltd.)	Christchurch	Fishing company director	1984, 1985	644	-
K. J. Mason Ltd.	Tapanui	Builders	1984	3,326	660
Nobles (Invercargill) Ltd.	Invercargill	Coffee shop proprietors	1984	1,367	500
Quality Pizzas Ltd.	Christchurch	Pizza parlour proprietors	1984	1,951	940
Hyndman, Jenny Phyllis (in relation to Quality Pizzas Ltd.)	Christchurch	Company director	1984	-	-
L. & R. Richardson Holdings Ltd.	Dunedin	Cleaning contractors	1984	1,418	1,420
Samuels Restaurant 1978 Ltd.	Christchurch	Restaurateurs	1984, 1985	3,128	1,090
Seal, Ross Norman (in relation to Samuels Restaurant 1978 Ltd.)	Christchurch	Restaurateur	1984, 1985	3,128	1,090
Shirley, Nigel Thalberg	Lumsden	Shearing contractor	1984	16,902	4,220
Sun Valley Orchards Ltd.	Blenheim	Orchardists	1983, 1984	35,288	8,800
Arbuckle, John Arthur (in relation to Sun Valley Orchards Ltd.)	Blenheim	Orchardist	1983, 1984	-	-
Turner, Noel Arthur	Nelson	Fish wholesaler and retailer	1984	4,752	2,350
Wilson, Furner & Company Ltd.	Nelson	Restaurateurs	1985	181	115
Wynvale Holdings Ltd.	Blenheim	Farmers	1983, 1984	6,065	1,210
Jackson, Peter Kevin (in relation to Wynvale Holdings Ltd.)	Blenheim	Farmer and company director	1983, 1984	-	-
Yarralls Modern Drapery Ltd.	Blenheim	Drapers	1984	1,679	420
Yarrall, Noel Dudley (in relation to Yarralls Modern Drapery Ltd.)	Blenheim	Draper	1984	-	-

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>					
Achilles, Logan Murray	Glenfield	Sheetmetal worker	1984	652	160
Angelo Developments Ltd.	Auckland	Builders, drainlayers and woolshop proprietors	1983-1985	7,208	2,320
Armiger, Kenneth William	Whangarei	Farmer	1985	372	124
Banda Styles 1981 Ltd.	Penrose	Clothing manufacturers	1984	3,334	800
Begg, Peter Douglas	Glen Eden	Roofing contractor	1984, 1985	1,398	480
Bennington, Melvin John	Henderson	Engineer	1985	4,531	1,100
Brown, Roger Neil	Whangarei	Well driller and steel contractor	1984	13,161	6,500
Burton, Jeanette Mabel	Glendene	Clothing manufacturer	1984, 1985	2,079	570
Caldwell, Stephen Gordon	Whangarei	Concrete products manufacturer	1984, 1985	1,344	340
Carman, Malcolm Kenneth	Whangarei	Accountant	1985	2,173	400
Cochrane, Christopher Charles	Whangarei	Shoe retailer	1984, 1985	1,069	260
Cochrane, Mary Jane	Whangarei	Shoe retailer	1984, 1985	1,069	260

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>					
Computer Applied Systems and Services Ltd.	Auckland	Computer service proprietors	1984, 1985	8,744	1,935
Coultas and Thomas Ltd.	Henderson	Womens wear manufacturers	1985	2,897	700
Crystal Palace Studio Ltd.	Mount Eden	Photographers and audio visual advertisers	1985	284	70
Currin, Neil John	Westmere	Real estate salesman	1984, 1985	18,249	4,600
Derek Worth Jewellery Ltd.	Auckland	Manufacturing jewellers	1985	846	211
Dick, Patrick	Sandringham	Cleaning contractor	1985	278	70
Dick, Pauline Anne	Sandringham	Cleaning contractor	1985	278	70
Doherty Auto Management Ltd.	Birkenhead	Motor garage proprietors	1985	977	367
Exhaust City Ltd.	Takapuna	Muffler retailers and installers	1984	5,174	1,290
Finalyson, Marie Elaine	Whangarei	Clothing retailer	1985	1,066	270
Flintoff, Christopher Leonard	Waipapa	Earthmoving contractor	1985	2,778	1,170
Forbes, Rowan George	Papatoetoe	Commercial artist	1985	645	162
Gardiner, Clive Cecil	Moerewa	Farmer	1983, 1984	414	125
Gardiner, Margaret Irene	Moerewa	Farmer	1983, 1984	414	125
Glenmore Holdings Ltd.	Auckland	Waterbed retailers	1983-1985	3,092	910
Haven Holdings Ltd.	Grey Lynn	Sauna and massage parlour proprietors	1985	903	230
Hay, Peter Robin	Waiheke Island	Agricultural and earthmoving contractor	1985	3,025	200
Herrebrugh, Johanna Gerarda	Hobsonville	Clothing manufacturer	1985	3,260	816
Hohepa Construction Contractors Ltd.	Henderson	General construction contractors	1985	2,958	739
Huapai Engineering Ltd.	Huapai	Structural and mechanical engineers	1982-1985	18,778	4,685
Ivey, Edward Alexander	Glen Eden	Motor vehicle serviceman	1985	623	305
Layrite Contractors Ltd.	Henderson	Concrete contractors	1985	357	390
Lochview Garden Centre Ltd.	Pukekohe	Garden centre proprietors	1981-1983	22,215	2,000
Lowe, Gary Michael	Whangarei	Motor cycle wrecker	1985	1,237	310
McClellan, Enid Irene	Kaiwaka	Farmer and hay contractor	1981-1985	6,545	1,680
McClellan, Ronald John	Kaiwaka	Farmer and hay contractor	1981-1985	6,545	1,680
McKenzie, Gary Robert	Takapuna	Shower door manufacturer	1985	337	85
Malleus Research Ltd.	Auckland	Audio equipment manufacturers and service proprietors	1985	387	190
Mann, Shirley Gwendoline	Newmarket	Florist	1985	539	100
R. H. Marshall Ltd.	Onehunga	Commercial cleaners	1985	360	175
Paskell's Ornamental Wrought Iron Ltd.	Howick	Ornamental wrought iron manufacturers	1984, 1985	591	205
Pyramid Construction Company Ltd.	Epsom	Builders	1984	8,762	2,188
Rawson, Maureen	Papatoetoe	Food bar proprietress	1985	438	110
Reed, Pamela Dawn	Kerikeri	Orchardist	1985	1,408	350
Ritchie, Arold	Whangarei	Driver	1984, 1985	2,012	500
Rompapas, Juana	Ranui	Womens clothing manufacturer	1985	2,764	685
Ronald, Robert Charles	Glenfield	Fisherman	1985	310	75
Scaife, Kevin	Onehunga	Cabinetmaker	1985	5,095	1,300
Selective Logging Ltd.	Onehunga	Timber retailers	1985	2,722	1,355
Smart, John David	Glenfield	Screenprinter	1984, 1985	1,131	540
South Auckland Foundries Ltd.	Drury	Foundry proprietors	1984, 1985	2,252	560
Superior Skilled Building Services Ltd.	Royal Oak	Building contractors	1984, 1985	5,633	1,475
Tabla Promotions Ltd.	Mount Wellington	Night club operators	1984	708	175
Tarry, Carolyn Lucy	Te Atatu	Clothing manufacturer	1984, 1985	2,079	570
Tom Sharplins Rock and Roll Show Ltd.	Auckland	Night club operators	1984	708	175
Tribble, Alice Frances	Pakotai	Fencing and bush contractor	1984, 1985	6,959	1,750
Waireka Juices (N.Z.) Ltd.	Browns Bay	Fruit juice manufacturers	1984	2,595	940
Water Bullet Industries Ltd.	East Tamaki	Machinery exporter	1984, 1985	12,413	4,180
<i>Waikato Region</i>					
Anderson, John Herbert	Waihi	Fitch farmer	1985	198	50
Andrews, John Alexandra	Gisborne	Fisherman	1984	3,185	810
Ball, John Muir	Te Puke	Farmer	1982-1984	473	315
Bridges, Graham David	Hamilton	Plumber	1985	429	210
Brightwell, Hinemoa	Rotorua	Fish and chip shop proprietor	1984, 1985	290	60
Brightwell, Mareikura	Rotorua	Fish and chip shop proprietor	1984, 1985	290	60
Capture Recording and Promotions Ltd.	Gisborne	Recording studio proprietors	1985	272	70
Churcher, Perry James	Waihi	Fisherman	1985	884	215
Concrete Specialties (Hawke's Bay) Ltd.	Hastings	Concreting contractors	1985	522	350
Corbett & Dempster Sheetmetals Ltd.	Hamilton	Stainless steel and sheetmetal contractors	1985	6,762	2,700
Coveny and Associates Ltd.	Hamilton	Real estate agents	1984, 1985	6,582	1,620
Dempsey, Gavin Alfred	Tokoroa	Car painter	1984, 1985	1,878	370
Duganzich, Rachel	Havelock North	Fish retailer	1985	81	42
Duganzich, Stephen (Junior)	Havelock North	Fish retailer	1985	81	43
Durrant, Roseanna	Hastings	Racehorse trainer	1985	354	200
Engine Services (Rotorua) Ltd.	Rotorua	Engine reborders	1984, 1985	940	470
Farrant, Robert Mark	Rotorua	Carpet layer	1985	1,394	340

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>					
Findlater, Richard Michael	Mount Maunganui	Ice cream and food shop proprietor	1984, 1985	665	170
Fraser Chapman Motors Ltd.	Thames	Motor vehicle dealers	1985	2,777	1,340
Gordon, Douglas Pomare	Tokomaru Bay	Farmer	1984, 1985	2,362	600
Graymen Logging Ltd.	Taupo	Bush contractors	1985	157	40
Hargreaves, Maxine Ruth (in relation to Graymen Logging Ltd.)	Taupo	Bush contractor	1985	157	40
Hancock, Peter John	Waihi	Builder	1984, 1985	2,191	750
Haulage Transport Ltd.	Hastings	Transport operators	1985	1,072	200
Hayter Engineering (1983) Ltd.	Taupo	Engineers	1984	5,737	1,400
Heaven, John Charles (in relation to Onoko Orchards Ltd.)	Kawau Island (formerly of Maramarua)	Orchardist	1985	750	185
Heke, Albert David Jenns	Tauranga	Watersider	1984, 1985	2,770	690
Jandor Processing Ltd. (formerly G. & C. H. Herder Ltd.)	Hamilton	Food processors and packers	1984, 1985	7,413	740
Kaimai Catering Company Ltd.	Tauranga	Restaurateurs	1984	231	145
Kelly, Christopher James	Te Awamutu	Armature winder	1985	580	150
Kempthorne, Christopher John	Hamilton	Medical practitioner	1985	882	210
Ken Rabarts Ltd.	Coromandel	Earthmovers	1985	424	120
Knights Footwear 1981 Ltd.	Te Aroha	Shoe retailers	1985	330	80
Lake, Vance Edward	Rotorua	Manufacturing jeweller	1984, 1985	1,564	50
Lister, John Franklin	Matawhero	Builder	1983-1985	3,686	945
McCallion, John Walter	Opotiki	Welldriller and farmer	1985	1,637	380
McDonald, Berys Ballentyne	Makaraka	Florist	1985	551	125
McLellan, Allan	Hamilton	Restaurateur	1984, 1985	771	230
McLellan, Lynette Isabelle	Hamilton	Restaurateur	1984, 1985	771	230
McNae, Rodney Andrew	Waihi Beach	Builder	1985	233	120
D. B. & J. A. Melville Ltd.	Hamilton	Service station proprietors	1984, 1985	10,412	2,590
Mervyn Kent Hotels Ltd.	Thames	Hotel proprietors	1985	1,184	300
Miller, Laurel Marie	Waitakaruru	Tearooms proprietor	1985	265	130
Miller, Terence Hugh	Tauranga	Orchardist	1985	544	120
Molloy, Barry James	Hamilton	Nursery proprietor	1985	880	220
Molloy, Margaret Elizabeth	Hamilton	Nursery proprietress	1985	880	220
Morrinsville Motorcycle Services Ltd.	Morrinsville	Motorcycle retailers and repairers	1985	2,990	950
Mullooly, Reay Trevor	Gisborne	Fertiliser and cartage contractor	1984	2,922	730
Napier Swimming and Spa Pool Centre Ltd.	Napier	Spa and swimming pool manufacturers and dealers	1985	645	150
Onoko Orchards Ltd.	Thames	Orchard proprietors	1985	750	185
Opie, Dale Crespin	Te Aroha	Horse trainer	1985	120	25
Opie, Keith Bertrum	Te Aroha	Horse trainer	1985	120	25
Oregan Sawmill Ltd.	Hamilton	Sawmillers	1984, 1985	15,648	3,900
Parlane Holdings Te Awamutu Ltd.	Te Awamutu	Clothing retailers	1984, 1985	415	415
R. M. Peake Ltd.	Taupo	Logging contractors	1984, 1985	3,227	630
Rex Nicholson Ltd.	Hamilton	Pet shop proprietors	1984, 1985	2,327	1,060
Rutherford, Arthur Albert	Te Aroha	Drainage contractor	1985	60	30
Rutherford, Gloria Dawn	Te Aroha	Drainage contractor	1985	60	30
Scott, Michael David	Waihi Beach	Fisherman	1985	884	215
Sherriff, Brett Hampton	Gisborne	Stereo retailer	1985	2,158	540
Short, Graham Ernest	Te Kuiti	Farmer	1984, 1985	768	385
Stainton Goldsmith Ltd.	Gisborne	Cartage contractors	1985	5,359	1,350
N. R. Stemberge Ltd.	Paeroa	Cartage contractors	1985	165	25
Stemberge, Noel Reginald (in relation to N. R. Stemberge Ltd.)	Paeroa	Company director	1985	165	25
Stewart, Robert James Campbell	Gisborne	Builder	1985	2,069	520
Topia, Noelene Frances	Matamata	Hairdresser	1984, 1985	697	350
Tukaki, Wiki	Taupo	Logging contractor	1985	671	300
Wellington, Adrian Keith	Rotorua	Sheepskin products retailer	1984, 1985	1,929	400
A. & C. Westgate Ltd.	Morrinsville	Licensed motor vehicle dealers	1984	2,525	505
White, Graeme Thomas	Kopu	Builder	1985	1,931	250
Witten-Hannah, James	Taupo	Solicitor	1985	1,448	300
Woolston, Dorothy Jean	Hamilton	Market gardener	1984	1,250	250
Woolston, Stanton James	Hamilton	Market gardener	1984	1,250	250
<i>Central Region</i>					
Adams, Marina Adrienne	Wanganui	Takeaway bar proprietress	1985	851	210
T. S. & S. B. Bennett Ltd.	Upper Hutt	Takeaway food bar proprietors	1984, 1985	1,891	400
Bitossi, Graham Arthur	Masterton	Dairy and tearoom proprietor	1985	339	120
Blair, Christopher John	Palmerston North	Furniture kitset shop proprietor	1985	201	50
Blue Shellfish Products Ltd.	Lower Hutt	Fish smallgoods manufacturers	1985	649	160
Bullock, Keith Edgar	Porirua	Earthmoving contractor	1985	2,624	655
Canton Restaurant Ltd.	Wellington	Restaurateurs	1985	4,323	1,060
Carter, Terrence John	Foxton	Hotel manager	1985	1,491	375
Casey, Bill Petersen	Pahiatua	Agricultural contractor	1984	1,460	300
Chaparral Construction Ltd.	Wellington	Builders	1984, 1985	2,336	560
Chung, Sam	Lower Hutt	Fruiterer	1984, 1985	1,859	470
Collins, Kenneth Thomas	Upper Hutt	Plumber	1984, 1985	2,009	500

SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Office(s) Occurred	(5) Amount of Tax Deductions Involved in Office(s)	(6) Amount of Penal Tax Imposed
				\$	\$
<i>Central Region—continued</i>					
Compusales Software and Hardware Ltd.	Wellington	Computer retailers	1985	6,500	1,600
Cutwood Industries Ltd.	Masterton	Woodturners	1984, 1985	4,115	1,280
Dave Stephenson Landscape Contractors Ltd.	Ashhurst	Landscape contractors	1985	514	100
Devonshire, Brian Barry Douglas Engineering Ltd.	Palmerston North Palmerston North	Fruiterer Mechanical and structural engineers	1985 1985	331 444	90 100
Downes and Loudon Ltd.	Lower Hutt	Sports goods retailers	1985	1,188	280
Dynathene Plastics Ltd.	Wellington	Plastic converters	1980-1985	11,780	2,395
Easton, Grant Fredrick	Levin	Farrier	1985	243	60
Falconer, Donald Albert	Wanganui	Painter and paperhanger	1984	933	460
Goss, Christine Janet	Eketahuna	Farmer	1985	58	15
Goss, Vernon Allen Charles	Eketahuna	Farmer	1985	58	15
D. N. Govan and Company of New Zealand Ltd.	Wellington	Importers and exporters	1984	10,036	2,425
Gregory Real Estate (1980) Ltd.	Wellington	Real estate agents	1984	4,609	1,120
Haker, Rose Maree	Wellington	Word processing bureau proprietress	1985	3,720	930
Healey, Alexander Bernard	Wanganui	Engineer and blacksmith	1985	489	240
Interactive Systems Tga Ltd.	Tauranga	Computer systems suppliers	1985	5,369	1,400
International Credit Services (Wellington) Ltd.	Wellington	Credit reporters and debt collectors	1985	2,412	1,205
Kamcol Holdings Ltd.	Wellington	Food processors	1985	1,180	590
Kasanji, Bipin	Wellington	Milk vendor	1985	239	50
Kensington Developments Ltd.	Wellington	Building contractors	1985	1,832	930
McBride, Michael William	Upper Hutt	Caterer	1985	3,308	1,650
Mark, Michael John	Upper Hutt	Car groomer	1985	696	170
Martin, Melva May	Palmerston North	Osteopath	1985	362	90
Martinborough Service Station Ltd.	Martinborough	Service station proprietors	1985	2,233	500
Masters Theatres (Wellington) Ltd.	Wellington	Cinema proprietors	1985	3,200	1,590
Maungaraupi Land Co. Ltd.	Marton	Farmers	1984, 1985	1,011	250
Meikle, Kenneth John	Paraparaumu	Cleaning contractor	1985	1,043	260
Melmark Holdings Ltd.	Lower Hutt	Insurance brokers	1984, 1985	837	410
J. B. Montgomery and Sons Transport Ltd.	Porirua	General carriers	1985	1,966	980
Montgomery, Roger Thomas	Norsewood	Sawmill operator and farmer	1984, 1985	1,119	340
Ngapeka, Matthew Sandy	Palmerston North	Blocklayer	1985	1,586	400
Nixon, Nigel Brian	Wellington	Clothing manufacturer and retailer	1985	539	270
Porirua Taxation Services Ltd.	Porirua	Taxation consultants	1985	569	140
Potter, Betty May	Palmerston North	Gift shop proprietress	1985	443	110
Purdie, William Lambert	Johnsonville	Builder	1984	683	100
Rafters Restaurant Ltd.	Wellington	Restaurateurs	1985	1,212	605
P. C. & C. A. Richdale Ltd.	Wanganui	Tearoom proprietors	1984, 1985	2,377	590
Rillstone, Robert Ashley	Marton	Logging contractor	1982, 1983	18,407	4,585
Robinson, Dianne Carol	Wanganui	Hairdresser	1984, 1985	1,943	580
Russell, John Charles	Wellington	Builder	1985	708	180
Sagers, Peter Alan	Raumati Beach	Builder	1980-1982	4,336	1,076
Sinke, Peter John	Lower Hutt	Printer	1985	1,777	400
Spray, Robert Edward	Wellington	Builder/roofing contractor	1984	6,282	3,100
Stratton, Alan James	Wanganui	Horse trainer	1985	108	107
Sutherland, Lawrence James	Lower Hutt	Builder	1984	217	50
Tait, John Erland	Masterton	Commercial cleaner	1985	377	90
Te Matai Aggregates 1981 Ltd.	Wanganui	Quarrying contractors	1985	4,378	1,100
The Carrara Ceiling Co. 1981 Ltd.	Wellington	Plastic ceiling manufacturers	1984, 1985	7,542	1,850
Tony Tse & Co. Ltd.	Levin	Market gardeners	1984, 1985	2,035	515
Topliss, Trevor Jephson	Taihape	Farmer	1984	3,064	765
Walker, Roger Neville	Wellington	Architect	1984, 1985	755	180
Woods, Michael John	Lower Hutt	Taxi proprietor	1984, 1985	774	150
<i>Southern Region</i>					
Aakland Chemical Manufacturers Ltd.	Christchurch	Liquid chemical manufacturers and distributors	1985	873	100
A1 Freighters Greymouth Ltd.	Greymouth	Transport operators	1985	3,361	750
Alans Place Ltd.	Christchurch	Takeaway food proprietors	1984, 1985	1,724	345
American Auto Parts (1981) Ltd.	Christchurch	Auto parts retailers	1985	522	130
Ballin, Errol Douglas	Christchurch	Vegetable wholesaler	1985	330	165
Beaumont, Wayne Graeme	Christchurch	Restaurateur	1985	6,162	1,550
Bibba Dressmaking Ltd.	Christchurch	Clothing manufacturers	1984, 1985	2,552	510
Brown, Ian Mervyn	Dunedin	Dental surgeon	1984	1,724	400
Brownies Mattress Service Ltd.	Christchurch	Mattress manufacturers and repairers	1985	12,121	1,200
Burns, Helen Margretta	Christchurch	Market gardener	1985	82	30
Burns, Philip Kenneth	Christchurch	Market gardener	1985	82	30
California Fried Chicken (Southland) Ltd.	Christchurch	Takeaway food proprietors	1985	1,322	330
Carney, Winston Raynor	Christchurch	Panelbeater	1985	267	65

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>Southern Region—continued</i>					
Central Otago Motorcycles Ltd. Chaney, Charl Randolph (in relation to Mecca Marketing Ltd.)	Alexandra Christchurch	Motorcycle retailers Metal marketing company managing director	1985 1985	173 1,839	104 185
Chick, Michael Patrick Christchurch Flooring Contracts Ltd.	Christchurch Christchurch	Fruit and vegetable vendor Flooring contractors	1985 1985	254 2,582	60 1,040
Cook, Michael	Christchurch	Jewellery and clothing manufacturer and retailer	1985	156	40
Cook, Yvonne Denise	Christchurch	Jewellery and clothing manufacturer and retailer	1985	156	40
Court, Graham Thomas Curline, John	Christchurch Christchurch	Horse trainer Housemover	1984, 1985 1985	482 1,645	245 400
Dominion Storage and Warehousing Ltd.	Christchurch	Storage and warehousing distributors	1985	9,635	965
Ellis, Lorna Merle	Christchurch	Nursing home proprietress	1985	306	75
Evans, John	Christchurch	Painter	1985	734	180
Fisher, Graeme Charles	Blenheim	Builder	1985	2,237	250
Forde, Francis Maxwell	Christchurch	Milk vendor	1985	189	50
Forde, Tesei Elisabeth	Christchurch	Milk vendor	1985	189	50
Freer, Paul Winston	Christchurch	Upholsterer	1985	154	40
Gane, Colin Stanley	Christchurch	Builder and taxi proprietor	1984	1,097	335
Garnett, Janet Anne	Christchurch	Toy shop proprietress	1985	104	50
Gibson, Kevin Andrew	Christchurch	Spraypainter	1985	319	80
Gordon, Charlotte Price	Christchurch	Coffee shop proprietress	1985	452	115
Harper Exports Ltd. (in receivership)	Christchurch	Used goods dealer and wool exporter	1984, 1985	21,504	4,100
Hendharp Holdings Ltd.	Christchurch	Rest home proprietors	1985	6,857	1400
Hillis, Joanne Denise	Riverton	Hairdressing salon proprietress	1985	556	60
Hole, Raymond Henry Herbert	Christchurch	Baker	1985	406	95
Huston, Rodney Earl	Christchurch	Manufacturer's representative	1984, 1985	192	95
Hyndman, Raymond Frederick (in relation to Quality Pizzas Ltd.)	Christchurch	Company director	1984, 1985	1,508	730
Ilam Dairy (1981) Ltd.	Christchurch	Dairy proprietors	1985	934	225
Joslen, Bruce Edward	Amberley	Motor engineer	1985	1,305	260
Juggins, William Gilbert	Christchurch	Printer	1985	132	65
Karamea Motors (1981) Ltd.	Karamea	Garage, bus and taxi proprietors	1985	313	210
Kennedy, Harold Ivan	Christchurch	Garden shop proprietor	1985	208	70
Kennedy, Jennifer Margaret	Christchurch	Garden shop proprietress	1985	208	70
Kevin Blair Contractors Ltd.	Christchurch	Cartage contractors	1984, 1985	41,838	4,110
Knox, Robert	Ashburton	Real estate agent	1985	95	30
Lincoln Road Auto Services (1980) Ltd.	Christchurch	Motor garage proprietors	1985	858	215
Lobb, Russell John	Christchurch	Carnation grower	1985	343	80
Love, Wayne Peter (in relation to D. A. Love and Company Ltd.)	Southbridge	Building manager	1985	2,278	460
McCammion, Michael John	Christchurch	Naturopath	1985	393	100
McConnell, Harvey Alan (in relation to Alans Place Ltd.)	Christchurch	Company director	1984, 1985	1,724	345
McDermott, Trevor William	Invercargill	Paper recoverer	1985	153	45
MacDonald, Iwi Milton	Invercargill	Demolition services proprietor	1985	752	200
McGrath, Dawn	Christchurch	Dairy proprietress	1985	114	28
McGrath, Patrick Francis	Christchurch	Dairy proprietor	1985	113	27
McKinnon, Hector Russell Nathaniel	Dunedin	Private hotel proprietor and restaurateur	1984	3,905	1,400
McKinnon, Patricia Dianne	Dunedin	Private hotel proprietress and restaurateur	1984	1,952	700
McMillan, James Malcolm	Greymouth	Garage proprietor	1985	419	100
Marlborough Zoological Park Trust Board	Blenheim	Zoo-keepers	1985	724	180
Masters Theatres Christchurch Ltd.	Christchurch	Cinema proprietors	1985	12,153	2,490
Mecca Marketing Ltd.	Christchurch	Metal marketing proprietors	1985	2,163	440
Methven Carriers Ltd.	Ashburton	Cartage and agricultural contractors	1985	624	155
Mobilia Interiors Ltd.	Christchurch	Household furnishers	1985	5,320	1,100
Monoglaze Tile Company Ltd.	Christchurch	Roofing tile manufacturers	1984, 1985	5,543	1,380
Morris, Trevor Wain	Christchurch	Motor accessories shop proprietor	1985	634	210
Morton, Wayne David	Invercargill	Roofing contractor	1983, 1984	835	125
Murdoch, Peter Franklin	Invercargill	Bricklayer	1985	111	100
Nees, William Paul	Christchurch	Building contractor	1985	379	75
Parker, Kenneth John	Seddon	Fencing contractor	1981-1983	1,819	400
Paterson, Hamish Bruce	Amberley	Nurseryman	1985	419	80
Photek Color Laboratories Ltd.	Christchurch	Photo processing laboratories	1985	520	100
Pooley, Cheryl Pauline	Tarras	Hair salon proprietress	1985	580	290
Pope, Ian David	Christchurch	Fruit and vegetable retailer	1985	524	270
G. B. Powell & Company Ltd.	Christchurch	Engineers	1985	2,027	510

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>Southern Region—continued</i>					
Quainoo, Francis Christian	Christchurch	Night club proprietor	1985	914	230
Quality Pizzas Ltd.	Christchurch	Pizza parlour proprietors	1984, 1985	1,508	730
Queen Charlotte Resorts Ltd.	Picton	Tourist resort proprietors	1984	2,211	450
Raetihi Lodge Ltd.	Picton	Guest house proprietors	1985	1,279	320
Rangiora Motor Bodies Ltd.	Rangiora	Car painters and panelbeaters	1985	776	150
Rea, James William	Christchurch	Painter and paperhanger	1985	979	240
Reeves, Michael Howard	Christchurch	Security officer	1985	231	75
Ritchie, William Harper	Christchurch	Engineer and equipment serviceman	1985	3,865	960
Roulette International Ltd.	Christchurch	Paint applicator manufacturers	1985	2,534	645
Samuels Restaurant 1978 Ltd.	Christchurch	Restaurateurs	1985	750	260
Sandri, Lance Arnold	Mossburn	Hotel proprietor	1985	16	15
Sandri, Lesley Josephine	Mossburn	Hotel proprietress	1985	16	15
Seal, Ross Norman (in relation to Samuels Restaurant 1978 Ltd.)	Christchurch	Restaurateur	1985	750	260
Security Coverage Ltd.	Christchurch	Security service proprietors	1985	2,201	1,330
Settlers Family Takeaways Ltd.	Queenstown	Takeaway foodbar proprietors	1985	267	100
Sheard, Christopher James (in relation to St James Furs (NZ) Ltd.)	Christchurch	Furrier	1985	1,186	300
Smith, Roland Peter MacDonald	Queenstown	Electrical contractor	1984	307	60
Smith, Victoria Mary	Queenstown	Electrical contractor	1984	333	65
Southern Line Ltd.	Queenstown	Transport operators	1985	3,280	1,645
Spencer, Janet Lavinia	Invercargill	Dressmaker	1985	1,410	200
Stocker, Garry Peter	Christchurch	Motor mechanic	1985	228	200
Tam, June Ava	Christchurch	Takeaway food proprietress	1985	1,037	260
The Bias Binding Company of NZ Ltd.	Christchurch	Fabric binding manufacturers	1984	12,353	3,700
Thornley, Jean	Timaru	Motel proprietress	1984, 1985	34	10
Thornley, Michael Raymond Charles	Timaru	Motel proprietor	1984, 1985	34	10
Tuer, David Leslie	Kaiapoi	Contractor	1985	1,510	275
Turner-Geary, Lesley Jane	Invercargill	Coffee shop proprietress	1985	327	80
Wadley, James David Leslie	Christchurch	Butcher	1985	732	165
Wakelin, Murray Thomas James	Waikuki Beach	Firewood contractor	1984, 1985	1,300	340
Walker, John Raymond	Christchurch	Baker	1985	366	90
Weston Brothers & Company Ltd.	Christchurch	Importers	1985	531	135
Wilkinson, Colin Herbert	Waimate	Painting contractor	1984, 1985	252	80