



23 MAY 1986

SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, 15 MAY 1986

Published by Authority

WELLINGTON: FRIDAY, 16 MAY 1986

**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 30th day of September 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 7th day of April 1986.

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>						
Eva, William Hedley	Castor Bay	Retired caterer	A	1979-1981	5,973	-
Johnston, Harry Stanley	Mount Eden	Commercial cleaner	A	1977-1982	4,780	2,350
Parbhu, Mohan	Mangere	Fruiterer	A	1975-1982	24,615	16,250
Professional Staff Consultants (South Auckland) Ltd. (in liquidation.)	Otahuhu	Personnel recruitment proprietors	A	1978, 1979	4,415	-
Tuitavake, Viola (also known as Tavake, Vaiola)	Grey Lynn	Machinist and cleaner	A	1976-1982	6,236	4,080
<i>Waikato Region</i>						
Blackburn, Ivan Keith (also known as Hansard, Kelvin James)	Hamilton	Extrusion operator	A	1981-1983	3,039	3,039
Boswell, Betty Verna	Waipukurau (formerly of Porangahau)	Hotel proprietress	A	1979-1983	5,595	5,600
Boswell, Harold James	Waipukurau (formerly of Porangahau)	Retired hotel proprietor	A	1979-1983	5,576	5,600
Burroughs, Anita Maureen Anne	Bell Block	Waste disposal contractor	A	1982, 1983	1,410	1,300
Burroughs, Graham Frederick	Bell Block	Waste disposal contractor	A	1980-1983	1,655	1,500
Deacon, John Henry	Hastings	Freezing worker	A	1984	1,008	1,000
Haronga, Joseph Nikorima	Hastings	Butcher	A	1983	1,886	1,800
Venimore, Roger Whitby	Tauranga (formerly of Wanganui)	Fitter and welder	A	1979	174	-
<i>Central Region</i>						
Burton, Bryan Alexander	Carterton	Fireman/carpenter	A	1983	1,348	1,250
Ciochetto, Rolland Miller (also known as Ciochetto, Ronald Miller)	Palmerston North	Company manager	A	1977, 1978	430	-
Domney, Trevor Grant	Upper Hutt	Salesman	A	1980-1984	2,427	1,800
Hair, Linda Guthrie	Plimmerton	Sales representative	A	1979-1983	5,275	5,300
Ivey, Frederick Thomas	Christchurch (formerly of Wellington)	Retired	A	1980-1983	4,111	2,750
Johnson, Peter Maxwell	Wellington	Chauffeur	A	1983	1,458	1,450
Kearney, Ronald John	Wainuiomata	Retired	A	1982, 1983	2,319	1,650
Kikkert, Lucas	Wellington	Waterside worker	A	1977-1982	6,328	6,300
Marriott, Peter Brian	Petone	Factory supervisor	A	1984	1,037	1,000
Munro, Allan Ross	Lower Hutt	Public servant	A	1980-1983	5,722	5,600
Potter, David Dennis	Wainuiomata	Rag collector and carpenter	A	1982, 1983	505	500
Whibley, Graham Stanley	Dannevirke	Driver	A	1978	235	-
Young, York Ping	Wellington	Bookshop proprietor	A	1979-1981	4,296	3,050
<i>Southern Region</i>						
Ayres, Bruce Maurice	Woodend	Butcher	A	1978-1982	1,100	330
Barry, Kenneth James	Blenheim	Forestry contractor	A	1981-1983	3,503	650
Jamin, Johannes Jozef	Christchurch	Linesman	A	1980-1983	2,257	1,130
Johnston, Wayne Francis	Dunedin	Public servant	A	1981, 1982	860	200
Kanuk Traders Ltd.	Nelson	Antique dealers	A	1974-1978	4,567	-
Loper, James Stewart	Alexandra	Ice rink manager	A	1977-1981	18,421	11,045
Mills, John Richard James	Blenheim	Painter and decorator	A	1979-1983	3,204	1,230
Simonsen, Ross	Blenheim	Farmer	A	1979-1982	7,603	3,240
Telfer, Ailsa Elizabeth Mary	Winton	Hotel proprietress	A	1976-1982	3,066	1,770
Telfer, Ronald	Winton	Hotel proprietor	A	1976-1982	4,263	2,430
Todd, Robert Hamilton	Dunedin	Milk vendor	A	1979-1982	3,375	1,500
Wilson, Ernest Russell	Greymouth	Machinery operator	A	1984	600	600
Woods, Alexander John	Nelson	Teacher	A	1982	2,207	440

*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>						
Adams, Terence John	Mount Albert	Steward	A	1983	250	50
Ah Lo, Phillip	Sandringham	Machine operator	A	1984	2,127	100
Ahomiro, Sonny	Ruakaka	Crane operator	A	1984	459	100
Alpers Motel Ltd.	Takapuna	Motel proprietors	A	1979-1982	27,655	20,550
Aniseko, Tuitupou	Penrose	Factory worker	A	1983	306	75
Autufuga, Sam	Grey Lynn	Storeman packer	A	1983	288	75
Banks, Tina Wendy Jeanette	Manurewa	Takeaway foodbar assistant	A	1983	233	50
Barisic, Kalisi	Glen Eden	Process worker	A	1984	311	100
Beasley, David John	Whangarei	Farmer and agricultural contractor	A	1981-1983	1,711	800
Beckett, Christine Margaret	Epsom	Accountant	A	1982	687	300
Bennett, Trevor Ngawhitura	Panmure	Labourer	A	1983	334	75
Bent, Larry James	Henderson	Labourer	A	1984	247	25
Bhula, Dudhi	Epsom	Fruiterer	A	1978, 1979, 1981, 1982	260	130
Bhula, Lala	Epsom	Fruiterer	A	1978-1982	1,496	850
Boekel, Gerard	Kaitaia	Nurse	A	1981-1984	9,738	4,825
Botica, Desmond Trobe	Browns Bay	Fisherman	A	1979-1981	1,386	700
Brown, Raymond Rudy	Mangere	Factory worker	A	1984	472	100
Browne, George Eiao	Mangere	Factory worker	A	1984	335	50
Buckingham, Cherie Jennifer	Auckland	Teacher	A	1981-1983	2,202	475
Buckman, Adrian Murray	Pakuranga	Engineer	A	1984	788	50
Cahill, Peter William	Torbay	Barman	A	1984	360	100
Cain, Judith Leeanne	Birkenhead	Cafeteria assistant	A	1983	420	50
Chand, John	Pakuranga	Clerk	A	1983	425	100
Chiodera, Audrey Vivienne	Henderson	Accounts clerk	A	1984	227	50
Clarke, Peter Joseph	Sandringham	Storeman	A	1983	310	80
Clements, Maurice Ian	Mount Wellington	Cargo worker	A	1981-1983	2,614	910
Coburn, Kenneth Leon	Takapuna	Company director	A	1980, 1982	901	450
Cook, Lewis Gerry	Lynfield	Secretary	A	1984	339	50
Cundy, Marion Turisa	Albany	Factory worker	A	1983	416	100
Dacombe, Reginald Vernard	Mount Eden	Retired bookbinder	A	1977-1982	4,292	2,060
Daley, Francis Joseph	Sandringham	Labourer/storeman	A	1984	345	230
Darrach, Joan Anne	Sunnyvale	Clerk	A	1984	303	100
Davis, Rangi	Pukekohe	Market gardener	A	1984	545	120
Dean, Robert Nicholas	Grey Lynn	Driver	A	1984	266	260
Epenezer						
Do, Thanh Phat	Mount Wellington	Cook	A	1984	696	250
Doan, Man	Mount Wellington	Setter	A	1984	325	100
Dormer, Vern Courtney	Otahuhu	Storeman	A	1984	264	180
Elia, Naomi Solomaa	Mangere	Assembler	A	1984	289	190
Emery, Vicki	Herne Bay	Barperson	A	1984	292	200
Faavae, Vili	Mangere (formerly of Otahuhu)	Cane decorator	A	1984	472	200
Fagota, Pemani	Grey Lynn	Printer	A	1984	108	70
Faire, Stuart Grant	Taumarunui	Freezer hand	A	1984	1,204	400
Fakahau, Manase	Glen Innes	Glass worker	A	1984	291	190
Fatuleai, Tausoa (also known as Fatu, Tau)	Ponsonby	Porter barman/freezing worker	A	1984	579	380
Faulafo, Samasoni	Grey Lynn	Knife hand/professional boxer	A	1984	248	160
Fekitoa, Liliena	Levin (formerly of East Tamaki)	Machine operator	A	1981-1983	2,635	1,300
Felila, Pilimilose	Wiri	Process worker	A	1984	320	240
Fesolai, Fagupo	Mangere	Guillotine operator	A	1984	153	150
Fevaleaki, Finau	Northcote	Diecaster	A	1984	92	60
Fifita, Norman	Kingsland	Chainman/security officer	A	1984	232	150
Filo, Atonio	Grey Lynn	Factory hand/cleaner	A	1983, 1984	689	450
Fletcher, Shaun Robert Anthony	One Tree Hill	Painter	A	1984	395	100
Ford, Varani	Otara	Factory hand	A	1984	288	190
Forsythe, Robert Kenneth	Sandringham	Panelbeater	A	1984	133	90
Fraser, Helen Ruth	Grey Lynn	Secretary	A	1984	238	50
Fraser, James Ivan	Mount Albert	Timber worker	A	1984	318	210
Fraser, Owen Stanley	Henderson	Cleaner	A	1984	210	150
George, Philip John	Ellerslie	General hand	A	1984	205	140
George, Richard Oscar	Papakura	Fitter and turner/landlord	A	1977-1981	2,608	1,260
George, Rina Lydie (also known as George, Lyn)	Papakura	Nurse aide and landlady	A	1977, 1978, 1981	865	410
Gibson, Geordie Tutua	Ruakaka	Trades assistant	A	1984	322	100
Gilligan, Frank Anthony	Papatoetoe	Tyre fitter machine operator	A	1984	302	100
Glavish, David Michael	Orewa	Concrete worker	A	1977, 1981, 1983	9,199	2,950
Goodger, Lance Gerald	Henderson	Mechanic	A	1984	224	220
Greenall, Patricia Anne	Stanley Bay (formerly of Auckland)	Recording studio proprietress	B	1981	2,344	1,170
Guy, Russell Hilton	Glen Innes	Freight handler	A	1984	407	100

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Hall, Richard William	Glenfield	Carpenter	A	1984	138	90
Hammonds, Barry John	Howick	Shearer	A	1983	382	250
Harris, Brian John (deceased)	Pakuranga	Refrigeration serviceman	A	1976-1983	53,270	26,100
Hart, David Stuart	Dargaville	Farm worker/shearer	A	1984	478	150
Havilitama, Kelly	Grey Lynn	Machine operator	A	1984	223	150
Hawkins, Jerry	Tuakau	Shearer	A	1984	269	270
Hema, Pika (also known as Hema, Peter)	Meremere	Shift operator	A	1983	484	320
Heslop, Neville Colin	Tuakau	Bar manager	A	1984	331	220
Heta, Nira Needles	Papakura	Despatch worker	A	1984	219	140
Hingaia, Dana	Tuakau	Labourer	A	1984	478	320
Hiskens, Wayne Norris	Glen Eden	Hydraulics maintenance engineer	A	1983	348	230
Hood, Jennifer	Glen Innes	Cook	A	1984	256	170
Hoy, Dennis William	Otahuhu (formerly of Manurewa)	Production planner	A	1984	245	160
Iese, Lomialagi	Otara	Packer	A	1984	283	150
Ieti, Fuatau	Mangere East	Machinist	A	1984	544	150
Ikihautau, Puhagatama	Sandringham	Security officer	A	1984	1,150	300
Ilalio, Paletasala	Grey Lynn	Labourer	A	1984	240	100
Ill, Susanne Patricia	Titirangi	Telephonist	A	1984	335	100
Inglis, Heather Velma	Parnell	Manager	A	1984	702	150
Iuli, Senio	Papakura	Process worker	A	1984	1,681	300
James, Michelle Lee	Remuera	Clerk	A	1983	418	80
Jobbins, Elizabeth	Otahuhu	Solicitor	A	1980-1983	2,521	800
Johnson, Garry Raymond	Glen Eden	Sales representative	A	1984	617	100
Johnson, Loretta Marie	Avondale	Packer	A	1984	234	170
Johnston, Glenys	Avondale	Clerk	A	1984	102	100
Johnstone, Peter Donald	Whangarei	Factory assistant	A	1979-1983	4,033	2,000
Jullienc, Peter Grant	Takapuna	Warehouse assistant/labourer	A	1984	542	100
Junes Dairy Ltd.	Glenfield	Dairy proprietor	A	1982	2,086	1,000
Kafoika, Marcia Ngauamo	Mount Albert	Laundry assistant	A	1984	262	200
Kailomani, Mafi	Henderson	Die setter	A	1984	1,400	200
Kani, Stephen	Papakura	Mechanic	A	1984	235	150
Kara, Jasmine Kaha	Glen Innes	Process worker	A	1984	427	200
Kasimea, Terita	Mangere	Labourer	A	1984	461	120
Kerr, Ruth Ann	Bombay	Secretary	A	1981-1984	624	150
Keys, John Ross Smythe	Whangarei	Operator	A	1984	327	100
Kihi, Thomas Karuwhero	Tuakau	Timber worker	A	1984	325	50
King, Josie Rhoda	Manurewa	Clerk	A	1984	418	300
Kini, Ronald John	Remuera	Freezing worker	A	1984	666	100
Lamaletie, Carolyn Mary	Northcote	Milk vendor	A	1981-1983	1,516	300
Lamb, Trevor Robert	Whangarei	Bakehouse worker	A	1984	307	100
Lambert, Jeffrey	Titirangi	Builder	A	1983	2,232	750
Lapi, Ella Anna	Mangere	Assembler	A	1984	253	200
Leaia, Usitai	Manurewa	Driver	A	1984	783	200
Lealii, Toaalii	Massey	Process worker	A	1984	272	100
Leauga, Latupou	Avondale	Teacher	A	1984	582	100
Leaupepe, Willie Silipa	Mangere	Prison officer	A	1984	366	250
Lee, Paul	Glen Innes	Car assembler	A	1982, 1983	539	250
Leilua, Pea	East Tamaki	Labourer	A	1984	527	200
Leota, Nuumalolo	Mangere	Machine operator	A	1984	205	80
Leupolu, Joseph	Ponsonby	Panelbeater	A	1984	899	150
Linton, Juliet Franchesca	Manurewa	Cafeteria assistant	A	1984	262	180
Lio, Karen Maureen	Hunters Corner	Clerk/assembler	A	1984	272	100
Lolani, Edward Ray	Otahuhu	Storeman	A	1984	279	50
Lonergan, Janine	Balmoral (formerly of Hillsborough)	Sterile supply department assistant	A	1984	405	50
Luen, Mavis	Mangere	Market gardener	A	1981, 1983, 1984	645	110
Lynton, Darren	Henderson	Service station attendant	A	1984	590	150
McDougall, Ian Michael	Henderson	Seaman	A	1983	324	50
McGlashan, Ian William	Orewa	Farmer	A	1976, 1977, 1979-1982	1,568	300
Mafi, Samuel	East Tamaki	Process worker	A	1981-1983	969	550
Maihi, Ruth Naomi	New Lynn	Bus driver	A	1984	382	200
Makai, Karen	Otara	Factory worker	A	1984	204	50
Makea, Ioane	Onehunga	Assistant manager	A	1984	560	100
Mann, William	Mangere East	Labourer	A	1984	425	100
Manson, William Hamish	Tuakau	Farmhand	A	1984	474	150
Manu, Mata	Morningside	Process worker	A	1984	399	250
Mark, Anna	Glen Innes	Labourer	A	1984	774	175
Marshall, Susan Hannah	Grey Lynn	Nurse aide	A	1984	178	75
Martin, Jack Tarie	Meremere	Plant operator	A	1984	309	120
Masi, Semi	Otara	Process worker	A	1984	125	70
Matamua, Michael Moe	Otara	Carver	A	1984	243	200
Matene, Darrell Wayne	Pukekohe	Butcher	A	1984	305	100
Matthews, Ellamay	New Lynn (formerly of Awanui)	Labourer	A	1984	347	110
Metge, Sarah Jane	Glenfield	Retired/superannuitant	A	1980-1983	5,935	1,650
Miller, Ross Ian	Mount Albert	Plumber	A	1984	366	250
Milner, Richard Daniel	Moerewa (formerly of Newton)	Steeplejack	A	1984	1,281	175

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 \$
Misela, John	Ngunguru	Spray painter	A	1984	410	130
Moala, Efoti	Grey Lynn	Glassworker	A	1984	1,202	500
Morrison, Alan Reginald	Paihia	Builder's labourer	A	1984	289	100
Morrison, Caroline Faye	Mount Roskill	Company secretary	A	1984	239	200
Morrison, Christopher Gordon	Glen Innes	Mask and spray operator	A	1984	498	350
Moule, Janet Barbara	Milford	Key punch operator	A	1984	369	80
Nicholas, Brenda Violet	Mount Eden	Process worker	A	1984	266	250
Norton-Berrysmith, Gail Beverley	Henderson	Dental nurse	A	1983	697	600
O'Brien, Desmond	Mangere East	Fitter	A	1981-1983	1,210	500
O'Hara, Jack Francis	Manurewa	Reservations manager	A	1982, 1983	758	500
O'Sullivan, Joanne Margaret	Auckland	Nurse	A	1984	263	250
Otto, Herman Wolfgang	Ngunguru	Community arts supervisor	B	1974, 1976, 1980-1983	2,911	1,430
Palavi, John Tuiaki	Grey Lynn	Factory hand	A	1984	375	375
Palemene, Feagaiga Mataupu	Mangere	Welder/salesman	A	1984	1,176	1,000
Pani, Siasio	Grey Lynn	Leading hand	A	1984	424	400
Papai, Grammar Harry	Otara	Assembler	A	1984	298	280
Patel, Daji Chhiba	Papakura	Taxi proprietor	A	1973-1981	9,709	4,825
Pele, John Ioane	Mangere East	Machine operator	A	1984	723	700
Pera, Paapu Kato	Mangere East	Engineer	A	1984	1,451	1,200
Phillips, Steven Leonard	Manurewa	Driver	A	1984	231	220
Pili, Siavao	Otara	Butcher	A	1984	380	350
Potter, Brett Allan	Papatoetoe	Handyman	A	1984	329	320
Pune, Kirita	Papakura	Poultry worker	A	1984	520	520
Rakena, Rangitera	Kaero	Process worker	A	1984	434	140
Ransfield, Gregor Tomakare	Blockhouse Bay	Roadmarker	A	1984	396	350
Rau, Michael John	Tuakau	Machine operator	A	1984	520	500
Roberts, Paul Allen	Massey	Panelbeater	A	1984	275	275
Rongo, Junior	Invercargill (formerly of Mount Wellington)	Process worker	A	1984	231	230
Ropati, Barry	Point Chevalier	Fencer	A	1984	230	230
Rudolph, Raymond	Manurewa	Storeman	A	1984	395	390
Sae, Tony	Otahuhu	Freezing worker	A	1984	232	230
Sala, Kapeli Tovia	Ponsonby	Porter/machine operator	A	1982, 1983	1,304	860
Samuels, James Neil Junior (deceased)	Papatoetoe	Process worker	A	1983	641	400
Schmidt, Peni	Mount Albert	Timber worker	A	1984	330	330
Schulz, Gillian Barbara	Bucklands Beach	Sales representative	A	1983	233	150
Scoular, Christine Jane	Bombay	Hotel manageress	A	1981, 1982	1,729	860
Scoular, Peter Fergus	Bombay	Company manager	A	1981, 1982	2,817	1,400
Seilala, Nora	Mangere	Machinist	A	1984	299	100
Shedden, Sarah	Takanini	Food processor machinist	A	1984	373	370
Siakumi, Uesili	Orakei	Driver	A	1984	276	270
Simpson, Rosina Ada	Manurewa	Retired	A and B	1976-1979, 1981-1983	2,698	930
Sio, Ernie Tafamamao	Henderson	Metal polisher	A	1984	317	300
Siulua, Manitisa	Panmure	Spray Painter	A	1984	1,380	1,380
Smith, Kevin Michael	Okaihau	Labourer	A	1984	227	220
Smith, Wallace Joseph	Melbourne (formerly of Mangere)	Chef/storeman	A	1983	207	150
Song, Derek Khin Leong	Mount Albert	Salesman/waiter	A	1984	272	270
Stanley, Joseph Marino	New Lynn	Fitter	A	1984	720	500
Staveley, Edward Warren	Manurewa	Orderly	A	1984	697	690
Stone, John Douglas	Ruakaka	Plant engineer	A	1982, 1983	1,913	320
Stone, Phyllis Violet	Ruakaka	Housewife	A	1982, 1983	383	50
Stowers, John	Kelston	Freezing worker and fettler	A	1984	386	380
Suitupe, Ve'a	Massey	Factory hand	A	1984	855	850
Sutcliffe, Alan John	Otahuhu	Metal polisher/cleaner	A	1984	439	430
Taataa, Manuel	Mount Roskill	Process welder	A	1984	320	300
Tahakura, John	Otara	Storeman/cleaner	A	1983	155	100
Tahana, Simmon	Papatoetoe	Labourer	A	1983	817	500
Tai, Peter Ososo	Herne Bay	Factory worker	A	1984	412	400
Talavai, Soma	Mount Eden	Machinist	A	1984	259	250
Tamata, Colin	Otara	Labourer	A	1984	216	210
Tan, Khom Sann	Takapuna	Process worker	A	1984	463	460
Taraare, Kura	Freemans Bay	Drainlayer	A	1984	264	260
Tau, Johnny William	Otara	Freezing worker	A	1984	160	160
Taufa, Vaniva	Panmure	Rest home general aid	A	1983	320	220
Taumoli, Seanoa	Mangere East	Aircraft cabin servicing	A	1984	332	330
Taylor, David Brian	Northcote	Agricultural worker	A	1984	254	250
Tell, Shane Vincent John	Mount Roskill	Fisherman	A	1984	271	270
Thomas, Ronald Grayson	Saint Heliers	General manager	A	1976, 1979-1982	1,888	1,860
Tofa, Patrick	Rothsay Bay	Welder	A	1984	359	360
Tuiluluu, Faataape	Mangere	Security guard	A	1981-1983	4,137	2,740
Tuioti, Marie	Grey Lynn	Machinist	A	1981-1984	1,344	910
Tulloch, Helena Margaret	Whangarei	Retired nurse	A	1980-1985	4,209	790
Tuupo, Evile	Christchurch (formerly of Grey Lynn)	Laundry worker	A	1984	304	300

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
					\$	\$
Ung, Heng Ly	Otahuhu	Welder	A	1984	253	250
Vaialia, Sekone	Herne Bay	Carpenter	A	1984	207	200
Vaitusi, Lisala Fred	Henderson	Chemical Worker	A	1984	229	220
Walters, Herbert	Otaika	Trades assistant	A	1984	1,092	200
Wilson, Ross Leonard	Papatoetoe	Storeman	A	1984	243	240
Wolfgramm, Benjamin	Whangarei	Seaman	A	1984	171	60
<i>Waikato Region</i>						
Alderton, Jan Rae	Queenstown (formerly of Taupo)	Company director	A	1979-1982	4,699	2,300
Alderton, Richard George	Queenstown (formerly of Taupo)	Motor vehicle dealer	A	1979-1982	5,473	2,600
Bennett, Donald	Rotorua	Manager	A	1984	411	100
British Jewellers (Tulloch & Sons) Ltd.	Auckland	Jewellers	A	1975-1978	6,027	6,000
Campbell, Malcolm Joseph (also known as Smith, Joe Savoy, Joe)	Gisborne	Scrubcutter	A	1982, 1983	3,523	3,500
Charteris, Walter Kidman	Taupo	Bushman/trapper	B	1981	472	230
Clarke, Christopher Joseph	Taupo	Broadcaster	A	1984	475	100
Claudatos, Vassilios Evangelhalos	Napier	Retired fisherman	A	1972, 1975-1978	14,935	10,000
Duff, Granville Te Awe	Turangi	Clerk	A	1984	489	50
Folasa, Taumata	Hastings	Welder	A	1983, 1984	710	300
Foley, Michael John	Gisborne	Scrubcutter	A	1983	1,808	900
Foreman, Charles Robin	Hamilton	Company manager	A	1976-1980, 1982, 1983	11,227	4,650
Galley, Bronwen Anne	Gisborne	Typist	A	1981-1983	921	460
Galley, Gregory Robert	Gisborne	Company representative	A	1981-1983	866	440
Gillard, Cedric Ronald	Galatea	Takeaway food proprietor	A	1981-1983	1,154	250
Gillard, Joyce	Galatea	Takeaway food proprietress	A	1981-1983	1,153	250
Holland, John Layton	Napier	Butcher	A	1981-1983	12,290	2,280
Lemmens, Adrianus Cornelus	Newmarket	Photographer	A	1981, 1982	706	170
Lemmens, Paula Marie Justine	Newmarket	Photographer	A	1981, 1982	1,171	280
Lynch, Christopher Roger James	Gisborne	Scrubcutter and freezing worker	A	1983	1,873	930
O'Brien, Hilda Mary	Tokoroa	Housewife	A	1981, 1982, 1984	114	120
Roulston, Anthony John	Rotorua	Petrol pump attendant	A	1984	904	300
Stairmand, Maxwell John	Hamilton	Hairdresser	A	1977-1983	12,335	12,250
<i>Central Region</i>						
Auelua, Leata	Wellington	Kitchen hand	A	1980	318	320
Derks, Johannes Gerardus Marie	Wellington	Retired salesperson and secondhand dealer	A	1978-1982	4,863	2,400
Doyle, Robin Jeffrey	Palmerston North	Teacher	A	1979-1982	1,256	310
Dullabh, Ravji (deceased)	Wellington	Bottle hawker and fruiterer	A	1973-1978, 1980	33,325	18,400
Healion, Catherine Anne	Wellington	Public servant	A	1984	427	400
Healy, Mona Francis	Lower Hutt	Public servant	A	1983, 1984	497	490
Healy, Timothy	Lower Hutt	Builder	A	1983, 1984	680	330
Heffernan, Patrick Joseph	Wainuiomata	Retired	A	1980-1984	1,678	1,650
Henderson, Neil Munro	Upper Hutt	Shop manager	A	1981-1984	1,914	1,900
Henry, Noeline Isabel	Stokes Valley	Clerk	A	1983, 1984	822	400
Henry, Ronald Keith	Stokes Valley	Retired	A	1983, 1984	1,093	550
Hickling, Graham Leonard	Lower Hutt	Carpenter	A	1981-1984	1,233	605
Higginbotham, Allan Robert	Upper Hutt	Clerk	A	1983, 1984	1,445	1,400
Hill, Neville Clifton Matthias	Wellington	Storeman	A	1983, 1984	1,511	750
Hill, Paul Anthony	Wellington	Loader operator	B	1979-1983	2,728	875
Kahu, Bruce	Patea	Freezing worker	A	1983	650	325
Leu, Rotorua Tafu (also known as Faaola, Rotorua Tafu)	Porirua (formerly of Wellington)	Home assistant/trainee teacher	A	1982, 1983	1,317	1,315
MacLean, David Graham	Levin	Carpenter	A	1977, 1978, 1980, 1981	1,537	780
Manase, Opeteia	Porirua	Process worker	A	1980-1982	380	380
Marshall, Marina Esther	Porirua	Nurse	B	1980-1983	1,249	620
Matthews, Michael	Wanganui	Meat processor	A	1983	824	400
Parker, Michael	Wellington	Clerk	A	1977-1982	5,705	5,650
Payne, Edward Anthony	Wellington	Electrical contractor	A	1984	317	300
Pene, Michael John	Wellington	Forklift driver	A	1984	424	150
Potter, David Dennis	Wainuiomata	Rag collector and carpenter	B	1980, 1981	3,263	1,590
Rakatairi, Vincent Patrick	Marton	Freezing worker	A	1983	199	100
Reuelu, Lola	Porirua	Cleaner	A	1984	659	150
Uncles, Gary Stephen	Wanganui	Assembler	A	1984	1,018	250
Wah, Jennifer	Foxton	Bank officer	A	1981-1984	3,226	3,240
Weller, Ian Raymond	Ohakune	Plumber	A	1981-1983	3,018	1,000

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
<i>Southern Region</i>						
Bourdot, Graeme Wayne	Christchurch	Scientist	A	1983, 1984	1,447	725
Brown, David Stewart	Blenheim	Engineer	A	1981-1984	4,321	1,150
Hawkless, John	Invercargill	Fisherman	A	1984	309	100
Hillstead, Desmond William	Invercargill	Retired	A	1980-1984	3,408	950
McCullough, Simon Joseph	Christchurch	Courier contractor	B	1983	1,107	250
Meikle, Hazel Ellen	Invercargill	Public servant	A	1983, 1984	1,096	550
Meikle, Kevin Lindsay	Invercargill	Abattoir manager	A	1983, 1984	1,471	730
Walker, Alexander Paterson	Dunedin	Retired	A	1981-1983	637	90
Walker, John James	Blenheim (formerly of Dunedin)	Driver	A	1982, 1983	1,941	300

*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.

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 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>					
Borey-Zgierski, Richard	Glenfield	Baker	1983	24,009	-
Bryant Panelbeaters Ltd.	Drury	Panelbeaters	1980-1984	9,192	-
Fleming, William Stewart	Devonport	Dental technician	1984, 1985	2,038	655
Grenville, John Robert	One Tree Hill	Salesman	1984, 1985	2,038	1,360
Leslie A. J. and Co. Ltd. (formerly Williams Leslie and Co. Ltd.)	Browns Bay	Builders and joinery manufacturers	1983-1984	11,545	5,755
J. A. Marshall Ltd. (formerly Jeffyn Enterprises Ltd.)	Pukekohe	Contract clothing cutter	1979	2,111	-
Naulls, Garth Vernon	Mount Roskill	Electrician/builder	1984	522	-
Neville, William Alfred	Henderson	Sandblaster	1984	2,079	1,020
Orme, Albert Federick Arthur	Auckland	Solicitor	1981, 1982	3,448	835
Ranchbrand Products Ltd.	Remuera	Sheepskin product manufacturers	1984, 1985	10,651	5,300
J. B. Sexton and Company Ltd.	Panmure	Furniture manufacturers	1984	8,028	4,005
Skinner, Malcolm John	Beachlands	Fibreglass manufacturer	1984	4,100	2,040
Sloan, Mary Lee	Avondale	Clothing manufacturer	1981, 1982	5,172	-
Thompson, Charles Clinton	Whangarei	Engineer	1985	1,336	-
Win Blake Panelbeaters Ltd	Avondale	Panelbeaters	1984	2,734	1,360
<i>Waikato Region</i>					
Adams, Margaret Dianne	Waiheke Island (formerly of Hastings)	Home cookery proprietress	1980	327	-
Adams, Peter Phillip	Waiheke Island (formerly of Hastings)	Home cookery proprietor	1980	327	-
Angus Inn Ltd.	Rotorua	Restaurateurs	1983	7,199	-
Bailey, Ivan John	Napier	Disco operator	1984	1,621	1,100
M. & V. Bala Ltd.	Rotorua	Storekeepers	1985	355	-
Ball, Ian (in relation to Ian Ball Catering Ltd.)	Faeroa	Restaurateur	1984, 1985	5,887	-
Bell, Gerald Milton Norman	Waihi	Hotel proprietor	1984	4,753	1,190
Bothamley, Robert Hilton	Taupo	Logging contractor	1984	4,008	-
Brightwell, Marei Kura	Rotorua	Seafood retailer	1985	215	-
Broadaxe Holdings (NZ) Ltd (in receivership)	Taupo	Furniture manufacturers and exporters	1984	6,329	3,180
Cameron, Robert Logan	Auckland	Bacon curer	1984, 1985	1,052	-
Cooper, Audrey Trevethick	Whitianga	Restaurateur	1985	967	90
Curtin, William John	Waitoa	Auto wrecker	1985	1,201	605
De Barre, Peter George (in relation to Taupo Post Peelers Ltd. (in liquidation))	Taupo	Company director	1983	16,120	-
Deep Sea Fisheries Ltd.	Napier	Fish wholesalers	1984	1,827	900
Don Moyes Motors Ltd.	Te Awamutu	Petrol station and garage proprietors	1984	4,355	-
Dyball, John Herbert	Rotorua	Painting contractor	1983	1,818	-

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 \$
Energy Resources International Ltd. (in receivership)	Hamilton	Engineering products manufacturers	1984, 1985	19,849	—
Fergusson, Stanley James	Havelock North	Flooring contractor	1978	1,058	—
Fosters Manufacturing Co. Ltd.	Napier	Clothing manufacturers	1984, 1985	4,880	2,400
Frankton Car Court Ltd. (formerly S. G. Helm Ltd.)	Frankton	Autowreckers and dealers	1984	3,428	—
Freeman, Philip Spencer Grant	Hastings	Electroplater	1985	531	300
Galbraith, Lois Constance	Whitianga	Restaurateur	1985	967	90
Galbraith, William John	Whitianga	Restaurateur	1985	967	90
Griffin Refrigeration Ltd.	Thames	Refrigeration engineers	1984	2,560	600
Hillman Hotels Ltd.	Napier	Hotel proprietors	1985	10,712	2,650
Ian Ball Catering Ltd.	Paeroa	Restaurateurs	1984, 1985	5,887	735
Jefferis, Kevin Lindsay	Hamilton	Building contractor	1981–1983	7,738	—
Jenii Arts and Crafts 1980 Ltd.	Te Awamutu	Retailers	1982–1984	4,905	—
Johnston, Edith Mary (in relation to Orchard Developers Ltd.)	Katikati	Orchard developer	1982	11,180	—
Lally, John Charles	Paeroa	Builder	1981, 1982	695	—
Larcomb, William Phillip (in relation to Stockwells Pharmacy Ltd.)	Rotorua	Pharmacist	1984, 1985	16,141	—
Lemon, William James	Rotorua	Caterer	1984	996	495
McGaughran, Lindsay Charles	Katikati	Logging contractor	1983	2,801	—
MacPherson, John Findlay	Gisborne	Clerk	1981, 1982	23,550	—
Mahora Holdings Ltd. (in receivership)	Hastings	Builders	1979–1981	5,353	—
Nelson Day and Co. Ltd. (in receivership)	Napier	Engineers	1977	2,951	—
Newman, William Gerald	Katikati	Blocklayer	1983, 1984	5,338	—
O'Connor, Diane Pamela	Napier	Drapery shop proprietress	1984	228	—
Oldham, Peter Lawrence (in relation to Petra Garments Ltd. (in liquidation))	Rotorua	Clothing manufacturer	1983	19,485	—
Orchard Developers Ltd.	Katikati	Orchard developers	1982	11,180	—
Paton, Arthur Ross	Cambridge	Poultry farmer and maize grower	1983, 1984	8,826	200
Richardsons Mining Co. Ltd.	New Plymouth	Mining contractors	1984, 1985	13,693	2,700
Royce, Mary Rose (in relation to Spa Road Nurseries Ltd.)	Taupo	Company director	1984	1,146	380
Royce, Russell Graham James (in relation to Spa Road Nurseries Ltd.)	Taupo	Company director	1984	1,146	380
Royce, Shane Keith	Taupo	Silvicultural contractor	1984	1,190	—
Royce, Suzanne Mary	Taupo	Silvicultural contractor	1984	1,190	—
G. A. & J. R. Schollum Ltd.	Hamilton	Service station proprietors	1984, 1985	3,115	1,970
Schollum, Graeme Andrew (in relation to G. A. & J. R. Schollum Ltd.)	Cambridge	Company director	1984, 1985	3,115	985
Shalimar Restaurant Ltd.	Taumarunui	Restaurateurs	1981, 1982	4,275	—
Spa Inn Ltd.	New Plymouth	Sauna and massage parlour proprietors	1983	41	—
Spa Road Nurseries Ltd.	Taupo	Nursery proprietors	1984	1,146	380
Stockwells Pharmacy Ltd.	Rotorua	Pharmacists	1984, 1985	16,141	8,130
The Olive Tree Ltd.	Hamilton	Restaurateurs	1984, 1985	1,503	—
The Players Clothing Co. Ltd. (in liquidation)	Rotorua	Clothing manufacturers	1981, 1982	27,279	—
Thomson, James William	Gisborne	Saddler	1981, 1982	3,118	—
Travel Inn Ltd.	Hamilton	Restaurateurs and caterers	1982–1984	11,335	5,665
Vantage Aluminium (Napier) Ltd.	Napier	Aluminium joiners	1978	2,187	—
Varnam, Thomas David (in relation to Shalimar Restaurant Ltd.)	Taumarunui	Company director	1981, 1982	4,275	—
Vincent, Joseph Charles	Rotorua	Carpet layer	1984, 1985	1,223	610
Yule, Donald Lawrence	Rotorua	Builder	1984, 1985	9,940	4,950
<i>Central Region</i>					
Balgownie Engineering Ltd.	Wanganui	Engineers	1982–1984	24,317	3,300
Browns Garments Ltd.	Carterton	Clothing manufacturers	1984, 1985	18,523	—
Free, John Lionel (in relation to Golden Coast Meat Co. Ltd. (in liquidation))	Raumati Beach	Company director	1983, 1984	10,536	—
Fullason Products Ltd.	Greytown	Solar heater manufacturers and retailers	1983, 1984	7,884	—
Gloster Engineering and Manufacturing Co. Ltd.	Petone	Engineers	1984, 1985	2,350	—
Golden Coast Meat Co. Ltd. (in liquidation)	Wellington	Butchers	1983, 1984	10,536	—
Griffin, Robin Reynolds	Wellington	Accountant	1983, 1984	10,292	5,150
Healey, Alexander Bernard	Wanganui	Blacksmith and engineer	1985	940	—

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
				\$	\$
Hogg, John William (in relation to Tawera Trading Ltd.)	Palmerston North	Vehicle cleaner	1985	688	320
Hunter, Birkett Robert	Tawa	Motor body specialist	1985	2,085	1,045
T. C. Jurgens and Sons Ltd.	Wanganui	Demolition contractors	1984	8,809	2,100
Lorraine Cake Kitchen Ltd.	Wellington	Bakers and pastry cooks	1984	9,742	4,860
Master Pine Ltd.	Featherston	Sawmillers and timber contractors	1984, 1985	33,690	-
J. B. Montgomery & Sons Transport Ltd.	Porirua	Carriers	1985	3,047	1,525
Montgomery, John Bruce (in relation to J. B. Montgomery & Sons Transport Ltd.)	Porirua	Company director	1985	3,047	-
O'Hagan, Humphrey Noel	Palmerston North	Engineer	1982, 1983	3,471	-
Prince, Francis John Robert	Wanganui	Agricultural contractor	1984, 1985	503	-
Quinn, Norman Patrick	Porirua	Hairdressing salon proprietor	1985	529	265
Smith, Ross Mervyn (in relation to Roth Holdings Ltd.)	Wellington	Company director	1982-1984	24,620	12,285
Stevens, Geoffrey Donald (in relation to Lorraine Cake Kitchen Ltd.)	Wellington	Company manager	1984	9,742	-
<i>Southern Region</i>					
Big Daddys Takeaways Ltd.	Dunedin	Takeaway foodbar proprietors	1984, 1985	3,840	1,920
Brown, Donald Francis	Nelson	Motor mechanic	1982	2,673	450
Brown, James Arthur	Nelson	Garage proprietor	1982	2,673	150
Capital Services Ltd.	Christchurch	Insurance and finance consultants	1984, 1985	3,660	1,855
Caroline Processors Ltd.	Timaru	Poultry farmers and processors	1985	1,148	-
Country Traders (N.Z.) Ltd.	Christchurch	Wool, skin and moss buyers and exporters	1984, 1985	13,837	1,355
Cunningham, Peter Graham	Christchurch	Farmer	1985	2,057	2,055
Curline, John	Christchurch	House remover	1985	1,226	-
Elliott, Virginia Helen (also known as Bowman, Patricia)	Invercargill	Graphic design advertiser	1985	4,970	-
Hendricks, Henricus Wilhelmus	Kaiapoi	Sandblaster and spraypainter	1985	6,826	1,345
Hill, Ronald Walter	Warrington	Demolition and salvage contractor	1985	1,354	735
Hole, Raymond Henry Hubert	Christchurch	Baker	1985, 1986	1,375	-
Jerard, Kim Russell (in relation to Jerard Construction Ltd.) (in liquidation)	Christchurch	Builder	1985	14,825	-
Johnstone, Ewan Melton (in relation to Springs Tourist Village Ltd.)	Springs Junction	Company director	1985	7,054	-
Johstone, Ewan Melton (in relation to Springs Village Service Station Ltd.)	Springs Junction	Company director	1985	1,626	-
Layton, Allan Bernard	Christchurch	Shop proprietor	1985	4,054	-
Litchfield, John Ronald	Ward	Farmer	1981-1984	6,482	1,250
G. J. and M. T. Matthews Ltd.	Nelson	Milk bar proprietors	1982	326	-
Meaclem, Ross Owen (in relation to Country Traders (N.Z.) Ltd.)	Christchurch	Company director	1984, 1985	13,837	1,355
Nicholson, David John	Waikari	Hotel proprietor	1984	190	95
Nicholson, Patricia Maureen	Waikari	Hotel proprietor	1984	190	95
W. H. Shannon Ltd.	Hokitika	Plumbers	1984, 1985	8,648	820
Shirley, Nigel Thalberg	Lumsden	Shearing contractor	1981-1984	39,224	9,800
Springs Tourist Village Ltd.	Springs Junction	Hotel and motel proprietors	1985	7,054	1,410
Springs Village Service Station Ltd.	Springs Junction	Service station proprietors	1984, 1985	1,626	-
Washdyke Timber Products Ltd.	Timaru	Timber merchants	1985	7,459	3,725
Wilson, Elwyn Hugh	Blenheim	Silviculture contractor	1983, 1984	8,601	-

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
				\$	\$
Autostrada Panels Ltd.	Henderson	Panelbeaters	1985	3,050	674
Bayer, Mervyn John	Kaukapakapa	Shearer and farmer	1980-1982	10,188	2,547
Bayside Seafoods 1982 Ltd.	Blockhouse Bay	Seafood preparation proprietors	1985	1,445	478

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 \$
Bradshaw, Susan Erika	Whangarei	Hairdresser	1985, 1986	1,588	400
Bradshaw, Wayne	Whangarei	Hairdresser	1985, 1986	1,588	400
Budget Electrical Services Ltd.	Glen Eden	Electrical contractors	1985	4,633	464
Carman, Malcolm Kenneth	Whangarei	Accountant	1985	2,199	1,050
Carmont, Grant Reginald	Waipu	Plumber	1985, 1986	848	205
Daljan Holdings Ltd.	Auckland	Vehicle rustproofers	1985, 1986	11,252	5,575
Diana Productions Ltd.	Silverdale	Clothing manufacturers	1985	17,026	8,500
Echevarria, Manuel	Northcote	Restaurateur	1984, 1985	4,060	995
Flair Excavators Ltd. (in liquidation)	New Lynn	Earthmoving contractors	1984, 1985	4,591	1,150
Flintoff, Christopher Leonard	Waipapa	Earthmoving contractor	1985, 1986	881	440
Forlong, Stuart David	Helensville	Farmer	1985	1,095	270
Gardiner, Clive Cecil	Moerewa	Dairy farmer	1985, 1986	734	345
Gardiner, Margaret Irene	Moerewa	Dairy farmer	1985, 1986	734	345
Glenmore Holdings Ltd.	Auckland	Waterbed retailers	1985	2,979	1,490
Green, Lindsay Atholston	Titirangi	Medical practitioner	1985	1,113	290
Griffen and Taylor Ltd.	Belmont	Home appliance retailers and servicemen	1985	1,340	640
Herrebrugh, Johanna Gerarda	Hobsonville	Clothing manufacturer	1985	3,442	1,720
Interphot Holdings Ltd.	Auckland	Photographers	1985	844	120
Jasons Transport Company Ltd.	Mount Eden	Cartage contractors	1985	297	297
John Hay Cars Ltd.	Auckland	Motor vehicle dealers	1985	1,010	190
G. K. Johns 1981 Ltd.	Panmure	Stainless steel pipe manufacturers and fabricators	1985	12,397	1,200
Kay & Jay Holdings (NZ) Ltd.	Auckland	Food and drink manufacturers and distributors	1985, 1986	9,411	1,975
Kelly, Lynne Joy	Browns Bay	Lunchbar proprietress	1985, 1986	2,402	260
Kennard Flooring Services Ltd.	New Lynn	Linoleum layers	1985	281	130
La Patisserie Bakery Ltd.	Herne Bay	Bakers	1984	4,178	1,030
Leslie A. J. and Co. Ltd. (formerly Williams Leslie and Co. Ltd.)	Browns Bay	Builders and joinery manufacturers	1984, 1985	19,360	9,670
Linden Carpets and Vinyl Flooring Ltd.	Mount Roskill	Carpet layers	1986	309	150
Lowe, Gary Michael	Parua Bay	Motor cycle wrecker	1985	1,736	870
J. L. McEntee Builders Ltd.	Paihia	Building contractors	1985, 1986	837	209
Manchester Dye Company (N.Z.) Ltd.	Auckland	Cleaners	1986	136	30
Manukau Export Marketing Ltd.	Papatoetoe	Coffee lounge proprietors	1985, 1986	536	110
Maree De Maru Ltd.	Panmure	Wedding gown designers and manufacturers	1985	3,529	530
Marshall, Elizabeth Bernadette	Kaihu	Clothing manufacturer	1985, 1986	14,846	7,400
Maungakiekie Marketing & Management Consultants Ltd.	One Tree Hill	Electronic equipment importers and retailers	1985, 1986	16,703	2,510
Meiklejohn, Rob Roy	Whangarei	Cartage contractor	1985, 1986	6,564	1,637
Mercier, Ronald Michael	Auckland	Publisher	1986	1,651	350
Monograms (N.Z.) Ltd.	Auckland	Monogram manufacturers	1985	2,518	650
Nasarenko, Emil Paul Wilhelm	Australia (formerly of Auckland)	Property advertiser	1985	806	200
Naulls, Garth Vernon	Mount Roskill	Electrician and builder	1983	1,650	425
Navarra Furniture Ltd.	Onehunga	Furniture and cabinet makers	1985, 1986	5,590	1,380
Nichol, Kevin James	Whangarei	Bush contractor	1985	711	150
North Shore Carbuirettor Specialist Ltd.	Takapuna	Motor tuners	1986	1,544	400
Omanene Contractors Ltd.	Whangarei	Forestry contractors	1984, 1985	9,607	2,400
Paitai, William Alfred	Otara	Metal polisher	1985	6,728	1,000
Paniora, Lovell Louis	Papakura	Restaurateur	1985	636	165
Papakura Bakeries Ltd.	Papakura	Bakers	1985	6,304	1,575
Parahaki Motors Ltd.	Whangarei	Garage and service station proprietors	1985	5,242	2,620
Parry, Jeffrey Chapman	Hillsborough	Painter	1985	2,942	720
Paskells Ornamental Wrought Iron Ltd.	Howick	Ornamental wrought iron manufacturers	1985	901	315
R. S. Pearce Ltd.	Panmure	Building contractors	1985	1,538	780
Perrie Fleet and Company Ltd.	Avondale	Engineers	1985, 1986	6,788	1,685
Prat, Ricardo Luis	Takapuna	Restaurateur	1984, 1985	4,060	995
Prestige Security Services Ltd.	Matakana	Security consultants	1985	2,697	665
Real Woods (N.Z.) Ltd.	Avondale	Veneer panel manufacturers	1985	7,430	1,900
Reed, Colin John	Henderson	Engineering contractor	1985	1,222	200
Robson, John Fenwick	Ruakaka	Motel proprietor	1985, 1986	598	160
Root, Michael Andrew	Remuera	Restaurateur	1985	13,299	3,310
J. B. Sexton and Company Ltd.	Panmure	Furniture manufacturers	1985	809	400
Skinner, Malcolm John	Beachlands	Fibreglass manufacturer	1985	7,165	3,565
Special Edition Beverages Ltd. (formerly Jolly Softdrink Company Ltd.)	Otahuhu	Fruit drink manufacturers	1984, 1985	4,756	950
Te Rataau Work Trust (Incorporated)	Wiri	Workers	1985	9,434	2,350
Thomas Verner Ltd.	Onehunga	Wool and yarn processors	1985, 1986	8,620	890
Timproche Motels Ltd.	Grey Lynn	Motel proprietors	1985	20,450	5,110
G. J. & D. H. Tobin Ltd.	Auckland	Restaurant proprietors	1985	3,801	770
Waikumete Spray Painters Ltd.	Glen Eden	Spray painters and panelbeaters	1985, 1986	2,615	660

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 \$
Wavecraft Industries N.Z. Ltd.	Parnell	Marine retailers	1985	2,642	640
Win Blake Panelbeaters Ltd.	Avondale	Panelbeaters	1985	2,243	1,110
Winslow, Graham Charles	Avondale	Building removal contractor	1985	3,709	930
Wong-Kam, Leonard Anthony	Torbay	Concrete contractor	1985	1,945	470
<i>Waikato Region</i>					
Arnald, Ray Joseph	Whangamata	Butcher	1985	283	70
Arnald, Shelley Jean	Whangamata	Butcher	1985	283	70
Asplet, Margaret Irma	Wairakei	Ceramic studio proprietress	1985	1,359	400
Associated Cabinetmaking and Joinery Ltd.	Napier	Cabinetmakers and joiners	1985, 1986	1,825	600
Bay of Plenty Horticulture and Farming Co. Ltd.	Tauranga	Horticulturists	1985	2,463	584
B. Blake Ltd.	Matamata	Drapers	1984, 1985	1,241	310
Borsboom, Wilhelms Johannes	Hastings	Electroplater and engineer	1985	3,898	300
Briggs, Kenneth Maxwell	Te Puke	Oyster farmer and fish retailer	1984, 1985	4,532	450
Broadaxe Holdings (N.Z.) Ltd. (in receivership)	Taupo	Furniture manufacturers and exporters	1984	3,756	1,900
G. R. Bruce Ltd.	Te Awamutu	Motel proprietors	1985, 1986	1,904	920
Burkhart, Nigel Clifton	Matamata	Farmer	1984, 1985	648	155
Challenor, Barrie Herbert	Huntly	Stationer	1985, 1986	841	215
Challenor, Gaylene Lynette	Huntly	Stationer	1985, 1986	841	215
Computer Typesetters Ltd.	Hamilton	Printers	1985	3,089	600
Cox, Brian John	Benneydale	Shearing contractor	1985	7,324	2,200
Cresswell, Raymond Douglas	Te Awamutu	Farmer	1985	323	85
Davies, Rodney Victor	Paeroa	Panelbeater	1985	287	70
S. & M. Dobbs Ltd.	Paeroa	Wool and fabric retailers	1985	288	70
Eagle Exports Ltd.	Hamilton	Eel and fish exporters	1984, 1985	8,949	2,230
Ellis, Roy Arthur	Morrinsville	Motor mechanic	1985	334	80
Furmedge, Lorraine	Waihi	Hairdresser	1985	236	60
Garner, Gary Trevor Beaumont	Tauranga	Engineer	1985	358	40
Gary Topless Ltd.	Taumarunui	Carriers	1984, 1985	7,759	770
Gaskell, Peter Thomas	Hamilton	Builder	1985	153	155
Harvey, Ronald Charles	Hastings	Milk vendor	1985	198	90
Hillman Hotels Ltd.	Napier	Hotel proprietors	1985	7,798	1,950
Huntly Construction Engineering (1983) Ltd.	Hamilton	Engineers	1985	17,390	4,400
Iremonger, Dianne	Hastings	Car wrecker	1985, 1986	1,147	125
Iremonger, Robert	Hastings	Car wrecker	1985, 1986	1,147	125
Jacobs, Eric James	Tolaga Bay	Fisherman	1984, 1985	4,399	1,120
James, Gregory Paul	Gisborne	Fisherman	1984, 1985	2,972	765
Jones, Christina Ethel	Whangamata	Baker	1985	339	35
Jones, Edward David	Whangamata	Baker	1985	339	35
Jones, Gordon Felix	Wellington (formerly of Taupo)	Hairdresser	1985, 1986	642	160
Ken Rabarts Ltd.	Coromandel	Earthmovers	1986	599	300
King, Raymond Anthony	Turua	Bricklayer	1985	241	60
Langford, Sharon Aureen	Paeroa	Coffee bar proprietress	1985	650	150
E. T. Lord Ltd.	Waihi	Carpenters and cabinetmakers	1985	251	60
Metropole Restaurant and Caterers Ltd.	Hamilton	Restaurateurs	1984, 1985	7,409	2,425
Molloy, Barry James	Hamilton	Nursery proprietor	1985	762	330
Molloy, Margaret Elizabeth	Hamilton	Nursery proprietor	1985	762	330
Oosterbosch, Franciscus Stephenus (in relation to Angus Inn Ltd.)	Rotorua	Restaurateur	1983	7,199	1,770
Paeroa Dive and Sports (1983) Ltd.	Paeroa	Sports goods retailers	1985	1,340	133
Paton, Arthur Ross	Cambridge	Poultry farmer and maize grower	1985	318	80
Phillips, Henry Ambrose	Rotorua	Pizza manufacturer	1985	3,075	770
Port, Ross Edwin	Hamilton	Garage proprietor	1985, 1986	2,282	835
Powell, Clarence Maxwell	Morrinsville	Sandblaster	1985	2,869	430
Premier Panel-Spray Ltd.	Hastings	Panelbeaters	1985	1,564	300
J. E. Prince Ltd.	Tauranga	Earthmoving contractors	1983, 1984	71,186	7,050
Ratana, Leah Ann	Rotorua	Entertainer	1985	3,498	520
Ratcliffe, Wilson George	Te Awamutu	Farmer	1985	889	245
Richardson's Mining Co. Ltd.	New Plymouth	Mining contractors	1985	5,498	2,100
Royce, Shane Keith	Taupo	Silvicultural contractor	1985	1,749	697
Royce, Suzanne Mary	Taupo	Silvicultural contractor	1985	1,749	697
Schlegel Enterprises Ltd.	Rotorua	Auto valet service proprietors	1985	6,689	1,660
Scobie, Donald	Whitianga	Sawmiller	1985	924	230
Selley, Kathryn Mary	Paeroa	Auto sprayer	1986	117	30
Selley, Peter Edward	Paeroa	Auto sprayer	1986	117	30
Stone, Sheryl Ann	Hamilton	Hairdresser	1985, 1986	5,444	1,360
Thurston, John Leslie	Cambridge	Bloodstock breeder and trainer	1985	235	235
Vala Farms Ltd.	Hamilton	Market gardeners	1985	4,047	1,010
Waikato Garage and Carport Ltd.	Hamilton	Garage and carport manufacturers	1985, 1986	3,169	750
Woollams, James Ivan (in relation to Nankivell Construction Ltd.) (in liquidation)	Te Kuiti	Company secretary	1984, 1985	8,773	2,200
Wynard, John Tepona	Hamilton	Roofing contractor	1985, 1986	1,908	480

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</i>					
Andersen, John Richard	Featherston	Farmer	1985, 1986	2,435	200
R. A. & G. M. Archibald Ltd.	Carterton	Hotel proprietors	1985	404	80
Baty, Gregory	Upper Hutt	Panelbeater	1985	154	40
Bicycle Village Ltd.	Wellington	Bicycle retailers and repairers	1985	2,880	280
B'Linda Tobacconists Ltd.	Wellington	Tobacconists	1985, 1986	1,490	175
Burnside, Robert Gordon	Turakina	Wood merchant	1985, 1986	346	173
Cholmondeley, Edward Gerald	Levin	Auto spares retailer	1985	239	60
Dave Stephenson Landscape Contractors Ltd.	Ashhurst	Landscape contractors	1985	236	120
K. J. Davies Ltd.	Petone	Panelbeaters	1985, 1986	4,259	1,066
Douglas Engineering Ltd.	Palmerston North	Mechanical and structural engineers	1985	809	200
Downes and Loudon Ltd.	Lower Hutt	Sports goods retailers	1985	459	200
Edwards Dairy 1982 Ltd.	Featherston	Dairy proprietors	1985	1,440	260
Family Footwear Clothing Ltd.	Porirua	Shoe retailers	1985	1,081	275
Fraser, Karen Ann	Petone	Ceramic manufacturer	1985	307	73
Gavin, Barry Malcolm	Palmerston North	Auto serviceman	1985	321	80
Haker, Rose-Maree	Wellington	Word processing bureau proprietress	1985	2,544	1,035
W. J. Hamilton (1980) Ltd.	Trentham	Carriers	1985, 1986	2,788	695
Hannah, Robert Allen	Palmerston North	Curtain manufacturer	1985	290	145
Healey, Alexander Bernard	Wanganui	Blacksmith and engineer	1985, 1986	704	300
Honeycomb Offices Ltd.	Wellington	Word processing bureau proprietors	1985	1,664	410
International Credit Services (Wgtn) Ltd.	Wellington	Credit reporters and debt collectors	1985	4,517	185
Kasanji, Bipin	Wellington	Milk vendor	1985	112	55
Kopanui Dairy Ltd.	Waikanae	Dairy proprietors	1985	386	185
Lotus Kiwi Co. Ltd.	Wellington	Importers and exporters	1985	109	25
Low, Hue	Linden	Fruiterer	1985	92	45
McCallum, Roy Leslie	Pahiatua	Dairy farmer	1985	1,016	250
McLean, Mark Glen	Wellington	Coffee lounge proprietor	1985, 1986	2,991	700
Manawatu Textile Dyers Ltd.	Bulls	Dyers	1985	506	130
Mark, Michael John	Upper Hutt	Car groomer	1985, 1986	216	105
Masters Theatres (Wellington) Ltd.	Wellington	Cinema operators	1985	1,416	705
Maungaraupi Land Co. Ltd.	Marton	Farmers	1985	1,074	455
May, Lindsay Beth	Lower Hutt	Ceramic manufacturer	1985	307	72
Media Brokerage Ltd.	Wellington	Media brokers	1985, 1986	5,417	2,710
Meikle, Kenneth John	Waikanae	Cleaning contractor	1986	204	50
Novor Handcraft Centre Ltd.	Palmerston North	Handcraft manufacturers	1985	1,157	550
O'Brien, John Philip	Wellington	Massage parlour proprietor	1985, 1986	343	80
O'Shea, Leon Desmond	Waitotara	Fitch farmer	1986	1,544	385
O'Shea, Margaret Paterson	Waitotara	Fitch farmer	1986	1,544	385
Pilcher Upholstery Ltd.	Paraparaumu	Upholsterers	1986	160	40
Planco Homes Ltd.	Masterton	Building contractors	1985	2,809	500
Porirua Amusement Centre Ltd.	Tawa	Amusement parlour proprietors	1985	1,264	315
Professional Club Services Ltd.	Lower Hutt	Restaurateurs	1985	240	120
Regal Body Repairs Ltd.	Wellington	Panelbeaters	1985	1,696	840
Robinson, Dianne Carol	Wanganui	Hairdresser	1985	1,573	950
Roofing and Drainage Ltd.	Wellington	Plumbers	1985	3,688	920
Russell, John Charles	Wellington	Gift shop proprietor	1985	432	105
G. S. Scott (Transport) Ltd.	Manakau	Carriers	1985	2,501	620
Te Awahou Kohanga Reo Kindergarten	Foxton	Kindergarten	1986	161	50
Waara, Tommy	Raetihi	Forestry contractor	1986	1,798	400
Wairarapa Shearing Services Ltd.	Greytown	Shearing contractors	1985	3,833	200
Wales, Pamela Margaret	Palmerston North	Curtain manufacturer	1985	290	145
<i>Southern Region</i>					
Agco Exports (N.Z.) Ltd.	Christchurch	Commodity trader	1985	1,707	430
Barker, Andrew Atkinson David	Waiau	Farmer	1985	133	35
Beadle Welding and Engineering Company Ltd.	Christchurch	Engineers	1985	6,858	685
Beckwith, David John	Te Anau	Building contractor	1986	1,005	250
Bennett, Herbert	Dunedin	Nurseryman	1984	260	65
Bennett, Thomas	Waitati	Nurseryman	1984	260	65
Blackburn, Geoffrey Ray (in relation to Geoff Blackburn Steel (1979) Ltd.)	Christchurch	Company director	1985	8,257	500
Borries Tailor Shop 1982 Ltd.	Christchurch	Tailors	1985, 1986	1,054	270
Broughton, Marlene Leonie	Christchurch	Food service cashier	1985	292	75
Carney, Winston Raynor	Christchurch	Panelbeater	1985	985	250
Chancery Tailors Ltd.	Christchurch	Alteration tailors	1985	333	85
Cornelissen, Peter William	Christchurch	Electrician	1986	101	25
Coughlan, Roger Wylie	Timaru	Auto wrecker	1985	398	95
Craig R. Hill Holdings Ltd.	Christchurch	Fishermen and plasterers	1985	625	190
Cross, Christine	Oxford	Dairy and tearoom proprietress	1985	169	45

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
Cross, Keith James Watson	Oxford	Dairy and tearoom proprietor	1985	\$ 170	\$ 45
Darfield Farming Company Ltd.	Timaru	Farmers	1985	221	70
Dave's Auto Wash and Service Station Ltd.	Invercargill	Service station proprietors	1985	445	120
Ellis, Allan Royce (in relation to Vision 80 Ltd.)	Christchurch	Company director	1985	737	150
Evans, Rachel Noeline	Christchurch	Electronic equipment manufacturer	1985, 1986	1,084	270
Fast Access Ltd.	Christchurch	Computer data bureau	1985, 1986	3,503	875
Fenton, Marion Thomson	Invercargill	Hairdresser	1985	477	240
Focus Holdings Ltd.	Christchurch	TV tube manufacturers	1985	1,304	130
Freer, Paul Winston	Christchurch	Upholsterer and panelbeating supplies wholesaler	1985	920	445
Galt, William Alexander Zane	Christchurch	Real estate agent	1985	1,440	150
Geoff Blackburn Steel (1979) Ltd.	Christchurch	Steel fabricators	1985	8,257	500
Godsell, Amos John	Christchurch	Baker	1985	265	65
Godsell, Jocelyn Jean	Christchurch	Baker	1985	264	65
Golstar Taxis	Mosgiel	Taxi proprietors	1985	817	280
Green, Pauline Betsy	Invercargill	Book shop proprietress	1985	388	100
Griffiths, Roy William	Christchurch	Hairdresser	1986	209	50
Harris, Leonard Donald Watson	Winton	Farmer and agricultural contractor	1985	1,049	350
Herron, Archibald Dougal	Blenheim	Motel proprietor	1985	196	55
Herron, Rosalie Christine	Blenheim	Motel proprietress	1985	195	55
Hill, Craig Raoul (in relation to Craig R. Hill Holdings Ltd.)	Christchurch	Company director	1985	625	190
Hill, Gael Freda (in relation to Craig R. Hill Holdings Ltd.)	Christchurch	Company director	1985	625	190
Hunt, William Henry	Christchurch	Garage proprietor	1985	2,685	670
Jefras Holdings Ltd.	Christchurch	Delicatessen proprietors	1986	195	50
Jensen, Per Svend Kongsted	Timaru	Agricultural contractor	1983	420	105
Joslen, Bruce Edward	Kaiapoi	Motor engineer	1985, 1986	1,411	540
Jones, Gary Raymond Walter	Christchurch	Secondhand tyre dealer	1985	279	90
Juggins, William Gilbert	Christchurch	Printer	1985	182	60
Karamea Motors (1981) Ltd.	Karamea	Garage bus and taxi proprietors	1985, 1986	272	140
King, Douglas Taki	Christchurch	Painter and decorator	1985	845	225
Lincoln Road Auto Services (1980) Ltd.	Christchurch	Garage proprietors	1985	493	250
Litchfield, John Ronald	Ward	Farmer	1981-1984	6,482	1,250
Lloyd, Anthony Glynne	Christchurch	Hairdresser	1986	209	50
Lumsden, Timothy Jason	Dunedin	Mobile sawmill	1985	2,516	625
McAlister, John Lawrence	Rangiora	Earth moving contractor	1985	652	150
McDermott, Trevor William	Invercargill	Paper contractor	1985	102	60
Masters Theatres Christchurch Ltd.	Christchurch	Cinema operators	1985	1,601	400
Maxwell, Leslie Michael	Geraldine	Farmer	1984, 1985	1,449	330
Merrick, Bernadette Margaret	Christchurch	Hairdresser	1985	262	65
Merrimack Ltd.	Christchurch	Handbag and clothing manufacturers	1985, 1986	14,622	3,660
Mundy, Wendy Dayle	Christchurch	Bar person	1985	799	155
Murdoch, Peter Franklin	Invercargill	Bricklayer	1985, 1986	267	260
Nicholson, David John	Waikari	Hotel proprietor	1985	50	25
Nicholson, Patricia Maureen	Waikari	Hotel proprietress	1985	50	25
Payne, Craig Brian	Christchurch	Podiatrist	1985	61	60
Pickens, Audrey Enid	Christchurch	Farmer	1985	271	70
Pickens, Dennis Joseph	Christchurch	Farmer	1985	271	70
Reynolds, Anthony William George	Ross	Sphagnum moss processor	1985	1,708	420
D. R. Robertson Ashley Ltd.	Rangiora	Farmers and agricultural contractors	1984, 1985	5,283	900
Robinson, Stephen Noel	Christchurch	Hairdresser	1986	209	50
Rogal, John Lawrence	Christchurch	Greengrocer	1985	196	50
Ropata, Nancy Winifred	Dunedin	Clothing retailer	1985, 1986	233	60
Scott, Donal Thomas	Ashburton	Builder	1985	501	120
Sinclair, Robin Reid	Queenstown	Builder	1985	324	50
Smith, James Anthony	Christchurch	Cartage and storage contractor	1986	199	50
Springs Tourist Village Ltd.	Springs Junction	Hotel and motel proprietors	1985	6,793	1,355
Sword, Lyndsay Allan	Christchurch	Spraypainter	1985	695	170
Village Giftware Ltd.	Timaru	Giftware retailers	1985	1,718	420
Vincent, Brian Maxwell	Timaru	Joinery manufacturer	1986	360	90
Vision 80 Ltd.	Christchurch	Furniture manufacturers	1985	737	150
Washdyke Timber Products Ltd.	Timaru	Timber merchants	1986	2,265	1,130
Watson, Hamish Erskine	Christchurch	Coffee bar proprietor	1985	805	200
Watson, Judith Laurel	Christchurch	Delicatessen proprietress	1985	2,714	665
Wilson, Lloyd Gardiner	Winton	Plasterer	1985	1,219	400
Wylie Construction Ltd.	Christchurch	Builders	1985	809	185

