



SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, 11 DECEMBER 1986

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NAMES OF TAX EVADERS

Names of Tax Evaders

PURSUANT to section 238 of the Land and Income Tax Act 1954, and section 427 of the Income Tax Act 1976, the following Schedules are hereby published, comprising the names of all persons (including companies) who in respect of certain offences relating to taxation, have been convicted, or have been charged penal tax during the six months period ended 31 March 1986. 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 17th day of November 1986.

J. SIMCOCK, Commissioner of Inland Revenue.

SCHEDULE I

PERSONS CONVICTED UNDER SECTION 228 (1) (b) OR (c) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OR (c) OF THE INCOME TAX ACT 1976 OF WILFULLY MAKING FALSE RETURNS OF INCOME; OR MISLEADING OR ATTEMPTING TO MISLEAD THE COMMISSIONER; OR GIVING FALSE INFORMATION OR OF AIDING, ABETTING, OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 228 (1) (b) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 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>						
Davidson, Edwin Jack	Kawakawa	Service station proprietor	A	1979-1982	6,797	3,390
Dench, Desmond Milton	Otauhu	Blocklayer, builder, cleaner and landlord	A	1978-1980	1,870	920
Hedger, Leonard Charles	Remuera	Electrician and substation operator	A	1975-1982	20,788	10,000
Nand, Pratima Devi	Waiuku	Bank teller	A	1982	450	—
Slade, Raymond Patrick	Mount Roskill	Storeman and cleaner	A	1979-1983	3,613	2,380
<i>Waikato Region</i>						
Bullock, Donald Selwyn	Hamilton	Plumber	A	1980-1983	5,901	5,700
Cane World Ltd.	New Plymouth	Cane furniture manufacturers and retailers	A	1981-1983	11,532	2,690
Cole, Brian Ashley (in relation to Cane World Ltd.)	New Plymouth	Company director	C	1981-1983	—	—
Cole, Janet Eileen (in relation to Cane World Ltd.)	New Plymouth	Company director	C	1981-1983	—	—
Hawkins, Brian Anthony	Stratford	Eel fisherman	A	1976-1979	2,768	2,110
Kissane, Michael Bernard	Hamilton	Carpenter	A	1980-1983	4,544	4,400
Pickard, Allen James	Tauranga	Hairdresser/tobacconist and lottery agent	A	1976-1982	27,305	27,000
Rollo, Dorothy Susan	Hamilton	Nurse and landlady	A	1983, 1984	2,067	2,000
<i>Central Region</i>						
Bolton, Kevin John	Raumati	Salesperson	A	1984	1,460	1,000
Coastal Motors Ltd.	Wellington	Motor garage proprietors	A	1974, 1975, 1977-1979	18,967	13,160
Henry, William Arthur	Wellington	Cook	A	1982-1984	3,644	3,640
Hillman, Gregory Charles (in relation to Kevin John Bolton)	Porirua	Public servant	C	1984	—	—
Tibble, Kotuku Michael	Palmerston North	Public servant	B	1983, 1984	—	—
Verberne, Wilhelmus Leonardus	Wellington	Company manager	A	1974, 1975, 1977-1979	7,154	3,090
<i>Southern Region</i>						
Dalley, John Arthur	Oamaru	Freezing worker	A	1984	367	365
Darren, Michael Telford	Timaru	Car dealer	A	1975-1981	12,324	9,000
Lyders, Peter Richard	Tokanui	Sheep farmer	A	1980, 1981, 1983	7,546	5,650
McLaughlin, Ronald Keith	Dunedin	Furniture finisher and foreman	A	1981-1984	1,895	475
McVie, Michael David	Oamaru	Freezing worker	A	1984	97	—
Meikle, Lloyd Robert	Dunedin (formerly of Brighton)	Fireman and motor vehicle painter	A	1979-1982	4,431	4,410
Spruyt, Cornelius Petrus Gerhardus	Winton	Motel proprietor and company director	A	1977, 1979, 1981, 1982	5,739	3,840
Stuart, David Campbell	Oamaru	Freezing worker	A	1982-1984	1,905	1,900
Van Der Vliet, William Peter	Dunedin	Engineering officer	A	1982	144	40
Wimmer, Gottfried	Balclutha	Freezing worker	A	1981-1984	1,428	710

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

"A" Wilfully making false returns of income or giving false information in relation to income.

"B" Wilfully misleading the Commissioner.

"C" 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>						
Aigamaua, Ioane	Glenfield	Factory assistant	A	1984	298	100
Aiuta, Sina	Mangere	Domestic	A	1984	518	200
Aldridge, Colleen Lynda	Henderson	Nurse aide	A	1984	735	100
Allen, David Richard	Raetihi (formerly of Mangere)	Labourer	A	1984	236	50
Anderson, Frank Lachlan	Northcote (formerly of Glenfield)	Driver	A	1983	1,013	100
Barton, Roger Vincent	Whangarei (formerly of Waipu)	Foreman	A	1982, 1983	904	250
Batty, Paul Winthrop	Snells Beach (formerly of Auckland)	Paramedic	A	1984	298	75
Bernards, Colleen Mary	New Lynn	Machinist	A	1984	374	300
Bhana, Fakir (deceased)	Ponsonby	Fruiterer	A	1975-1978	12,611	6,200
Bhana, Narendra	Birkenhead	Fruiterer	A	1975-1982	13,716	6,665
Boyd, Roseanne	Christchurch (formerly of Manly)	Matron	A	1984	238	100
Brooks, Gregory Paul	Panmure	Fitter and turner	A	1984	216	100
Bruning, Maxwell Brian	Waiuku (formerly of Pukekohe)	Machine operator	A	1984	1,165	140
Busby, Emily Catherine	Kaitiaki	Midwife	A	1980, 1983, 1984	1,509	500
Claffey, Michael William	Birkdale	Labourer	A	1984	484	50
Claridge, Michael Stanley	Grafton	Film technician	A	1984	311	100
Dalton, Ronald Glenn	Birkenhead	Dealer	B	1977, 1978, 1980-1983	106,189	104,200
Falesima, Taonefoou Ogotau	Ranui	Teacher	A	1983, 1984	1,066	700
Ferris, Kim Hinemoa	Mount Eden	Salesperson	A	1984	106	50
Flynn, Daniel Jefferson	Te Atatu North	Carpenter and joiner	A	1984	330	220
Fowler, Peter Alan	Mount Roskill	Electrician	A	1982-1984	649	220
Frazer, Helen Ruth	Grey Lynn	Typist and clerk	A	1984	238	50
Gemming, Garry Lloyd	Papatoetoe	Service station attendant	A	1984	580	380
Goldsmith, Dennis James	Waiuku	Labourer	A	1984	550	200
Halalilo, Nikileti	Mount Wellington	Textile worker	A	1984	463	150
Havord, Michael Phillip	Papakura	Milk vendor	A	1978-1982	10,053	2,460
Hazleman, Kerry Mervyn	Avondale	Woodwork machinist	A	1984	405	270
Howearth, Barry Roger	Glen Eden	Bar manager	A	1984	345	340
Hughes, Kevin	Papatoetoe	Sheetmetal engineer	A	1984	659	440
Jackson, Frank Richard	Te Atatu	Union secretary	A	1982-1984	521	190
James, Howe	Manurewa	Attendance officer	A	1983	1,483	1,000
Jarvis, Douglas Brian	Mission Bay	Sales manager	A	1982-1984	453	400
Jones, Arthur Lloyd	Mount Albert	Chimney-sweep	A	1975, 1977-1983	5,233	2,540
Keenan, Philip William	Remuera	Painter	B	1983, 1984	1,493	220
Leisink, Antony Mark Stephen	Papakura	Truck driver	A	1984	292	175
Leonard, Gerald Stanley	Devonport	Business consultant	A	1983, 1984	1,010	300
Lewis, George Robert	Mangere East	Tyre fitter	A	1984	229	70
Luff, Diane	Pakuranga	Information services supervisor	A	1979-1984	2,477	470
Lynch, Phillip Michael	Takanini	Carpenter	A	1982-1984	938	450
Lyon, Eric Bryce	Mount Roskill	Carpenter	A	1981-1984	3,121	950
Lyon, Ida Elsie	Howick	Clerk	A	1981-1984	2,145	370
McCrorry, Neil Stuart	Titirangi	Printer	A	1982, 1983	588	500
McDonald, Wayne Bill	Ponsonby	Tutor	A	1984	377	100
Marsom, Joseph Robert	Te Atatu North	Labourer and driver	A	1984	300	200
Martinovich, Michael John	Whangarei	Dairy farmer	A	1982, 1983	948	300
Mayo, Frank Sidney	Devonport	Motor vehicle dealer and landlord	A	1982, 1983	3,341	3,200
Membery, Gordon Kirk	Pakuranga	Retired	A	1983, 1984	1,118	150
Morning, David Thomas	Kaiaumau (formerly of Papakura)	Rubber worker	A	1984	1,184	200
Muir, Thomas Clifford	Whangarei	Fitter and welder	A	1981	252	80
Mulitalo, Selesa Oilau	Mount Roskill	Packer	A	1985	713	200
Naylor, Ronald Robert	Grey Lynn	Storeperson	A	1983-1985	2,373	2,000
O'Shea, Patrick	Mount Eden	Cleaner	A	1979-1984	3,915	1,930
Payne, Alfred John	Point Chevalier	Retired	A	1982-1984	9,144	4,570
Piua, Sau	Mangere	Labourer	A	1984	165	165
Pope, John Dudley	Avondale	Superannuitant	A	1978-1984	4,873	1,950
Pula, Sufi	Mount Wellington (formerly of Mangere)	Factory worker	A	1984	566	550
Rorani, John	Mangere East (formerly of Otahuhu)	Butcher	A	1984	568	550
Salt, Dominica	Herne Bay	Machine operator	A	1984	590	590

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>						
Sami, Eseta Agnes	Grey Lynn	Machinist	A	1985	162	120
Schmalkuchen, Joseph Gordon	Titirangi	Steward	A	1984	963	960
Siaosi, Foaga	Otara	Panelbeater	A	1984	516	510
Sinipata, Kemoe'atu (also known as Pele, Afa)	Mangere	Head storeman	A	1985	535	500
Smith, Wayne Lawrence	Whangarei	Trade assistant	A	1982	284	80
Soich, Ivan Tony	Whangarei	Farmer	A	1981-1984	3,443	730
Stagg, Charles Raymond	Waiheke Island	Contractor	A	1984	535	500
Taniela, Lotomanogi	Grey Lynn	Machinist and cleaner	A	1984	538	530
Tau, Robert Thomas	Manurewa	Labourer	A	1984	1,969	500
Te Hira, Andrew Edward Walter	Weymouth	Nurse	A	1984	314	310
Terrey, Wayne Mark	Whangarei	Builder	A	1983	490	160
Te Whata, Georgina Angeline	Otara	Musician and clerk	A	1984	210	210
Tigifagu, Akeli	Mangere	Printer	A	1984	226	220
Titimanu, Faalogoifo	Mount Roskill	Assembler	A	1984	204	200
Titimanu, Ioane	Mount Eden (formerly of Avondale)	Labourer and cleaner	A	1984	828	820
Toe Toe, Fredrick	Otara	Storeman	A	1984	281	280
Toki, Uluaki Spencer (also known as Toki, Ulaki Spencer)	Grey Lynn	Fitter's mate	A	1983, 1984	2,594	2,150
Tooth, Pauleen Lesley	Onehunga	Clerk	A	1984	359	350
Townhill, Raymond	Hikurangi	Labourer	A	1982	235	100
Valu, Pita Lueli	Grey Lynn	Caretaker	A	1984	593	590
Van-Deutekom, Alida Jacoba Maria	Remuera	Clerk	A	1979-1983	1,233	340
Wallace, Ted Christopher	Pukekohe	Driver and labourer	A	1984	272	270
Walters, Henry James	Ponsonby	Maori culture trainee	A	1983	560	370
Watts, Gary Ronald	Birkenhead	Machine operator and pump attendant	A	1984	378	370
Weir, Colin John	Titirangi	Storeman	A	1984	218	210
West, Stanley Kenneth	Grafton	Company director and property owner	A	1978-1982	14,045	6,930
Wheoki, Langsen Rahiri	Hillsborough	Carpenter	A	1984	518	510
Whitford, Dorothy Anne	Avondale	Clerk and salesperson	A	1984	372	370
Wichman, Moeroa	Mangere	Freezing worker	A	1984	678	670
Wihongi, Paea Fiona	Papakura	Barperson	A	1984	243	240
Williams, Cathleen	Point England	Process worker	A	1984	286	280
Williams, Robert Alan	Pakuranga	Toolmaker	A	1984	415	410
Wilson, Trevena Hine Tina	Mount Eden	Packer	A	1984	249	240
Wray, Margaret Joyce	Onerahi	Hospital domiciliary	A	1979-1984	3,713	930
<i>Waikato Region</i>						
Chamberlain, Monica Merle	Hastings	Housewife	A	1982-1984	563	100
Farrell, Mervyn Matthew	Hamilton	Second-hand goods dealer	A	1981-1984	6,010	6,000
Furness, Raymond John	Hamilton	Orchid grower	A	1983	2,337	2,300
Hawkins, Brian Anthony	Stratford	Eel fisherman	A	1980	184	90
Hollyman, Barry Wayne	Hastings	Freezing worker	A	1984	430	100
Hornig, Peter Allan Roy	Napier	Railway worker	A	1983, 1984	1,229	600
Hunter, Margaret Joan	Dunedin (formerly of Rotorua)	School teacher	A	1981-1983	5,248	1,300
Pattie, Callum John	Wairoa	Farmhand	A	1980	270	200
Purnell, Noreen Elizabeth	Rotorua	Retired school teacher	A	1981-1984	3,588	340
Shaw, Ralph	Napier	Retired jeweller	A	1979-1982	3,259	1,600
Snookes, Leslie Paul	Havelock North	Chiropractor	A	1982, 1983	2,940	670
Stevenson, Graham Charles	Ngatea	Company manager and farm labourer	A	1980-1982	4,279	3,300
Van Steen, Marinus Hendrikus	Hamilton	Second-hand goods dealer	A	1981-1984	7,002	7,000
Woodward, David Michael	Hamilton	Builder	A	1976-1979	2,183	1,550
Workman, May	Waitara	Jewellery retailer	A	1979-1982	5,127	2,500
<i>Central Region</i>						
Amos, Anthony Mark	Wainuiomata	Wood merchant	A and B	1981, 1982, 1984	889	850
Bolton, Kevin John	Raumati	Salesperson	A	1983	102	50
Feek, Jeffrey Grant	Manakau	Builder	A	1978-1980	5,784	5,700
Hackett, Sharron	Paraparaumu Beach	Second-hand shop proprietress	B	1981-1984	15,056	3,450
Hazlett, Bryan Raymond	Makara	Dental technician	A	1980-1983	3,666	1,260
Henderson, Blake Arthur	Wellington	Marketing manager	A	1983, 1984	2,030	2,020
Hickman, Lance Clyde	Petone	Bookmaker	A	1977-1979	5,439	2,900
Hunt, Graham John	Petone	Service engineer	A	1983, 1984	848	670
Keightley, William Joseph	Feilding (formerly of Palmerston North)	Accountancy consultant	A	1981-1983	2,526	850
Kennach, Sandra Ruth	Wellington	Cleaner	A	1983	329	150
Laird, Patrick Ivan	Palmerston North	Office manager	A	1975-1983	10,812	11,500

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
<i>Central Region—continued</i>						
Porter, John Richard	Stokes Valley	Plumber	B	1984	3,919	500
Talbot, Stephen Peter	Naenae	Freezing worker/ bookmaker	A	1977-1979	5,790	2,900
Tiepa, Rangī (also known as Tiepa, Taffy)	Wanganui	Fencer	A	1984	248	75
<i>Southern Region</i>						
Adam, Annie Frances	Ohai	Milk bar proprietress/ superannuitant	A	1984, 1985	708	1,065
Aicken, Neville Robert	Invercargill	Agricultural contractor	A	1981	640	640
Alsop, Deborah Jill	Christchurch	Waitress	A	1983, 1984	301	30
Austin, Peter Stuart	Invercargill	Field serviceman/engineer	A	1983-1985	374	340
Baxter, Sylvia Muriel Mathilde	Invercargill	Typist/receptionist	A	1983, 1984	921	300
Doherty, William Bernard	Winton	Transport operator	A	1980, 1981, 1983, 1984	821	280
Dyett, Bevan Harold	Invercargill	Car salesman	A	1983, 1984	510	510
Ford, Irene Melva	Invercargill	Dental assistant	A	1983-1985	930	1,400
Meikle, Lloyd Robert	Dunedin (formerly of Brighton)	Fireman and motor vehicle painter	A	1983	478	470
Racz, John Gregory	Otautau	Forestry worker	A	1983-1985	647	635
Spence, Ivan Noel George	Invercargill	Motor parts storeman	A	1984	438	440
Sutherland, Grant Maxwell	Invercargill	Electrician	A	1984	190	100

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

"A" Furnishing false returns of income.

"B" Failing to furnish returns of income.

†The information in Columns (5) and (6) refers solely to the particular year or years for which penal tax was imposed.

SCHEDULE III

PERSONS CONVICTED UNDER SECTION 33 OF THE INCOME TAX ASSESSMENT ACT 1957 OR SECTION 368 (1) (a) OR (b) OF THE INCOME TAX ACT 1976 FOR FAILING TO MAKE TAX DEDUCTIONS FROM SOURCE DEDUCTION PAYMENTS OR, HAVING MADE SUCH DEDUCTIONS, HAVE FAILED TO ACCOUNT FOR THEM TO THE COMMISSIONER OF INLAND REVENUE 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>					
Carew's Nurseries Ltd.	Greenlane	Seedling nursery proprietors	1985	12,948	6,450
Costello, William Ignatius	Te Atatu	Caterer	1977-1981	10,555	-
Harris, Kenneth Aldred	Epsom	Hairdresser	1983, 1984	4,812	2,370
House of Pharaoh Ltd.	Onehunga	Clothing manufacturers	1985, 1986	31,231	15,530
Lim, Norman Lee	Tuakau	Market gardener	1983	3,802	-
Queen City Investments Ltd.	Parnell	Reception lounge proprietors	1984, 1985	16,377	4,040
Stoneman, Marguerite Joyce	Papatoetoe (formerly of Epsom)	Beautician	1983, 1984	883	-
Trotter, John George	Browns Bay	Metal polisher	1984	8,614	4,150
G. S. & Y. E. Viggars Ltd.	Titirangi	Cabinetmakers	1984, 1985	2,317.	435
<i>Waikato Region</i>					
Adrian Jackson and Sons Ltd.	Taupo	Manufacturing jewellers	1985	4,601	2,305
Blissett, Harry Lloyd (in relation to Twilight Cafe (1981) Ltd.)	Te Kuiti	Company director	1985	1,680	-
Blissett, Margaret Jean (in relation to Twilight Cafe (1981) Ltd.)	Te Kuiti	Company director	1985	1,680	-
Driscoll, Terence Robert (in relation to Design Manufacturing and Service Engineers Ltd.)	Hamilton	Farmer/real estate agent	1982	10,444	2,600
Ings, Wanda Mary	Ngongotaha	Horse trainer	1984, 1985	1,812	830
Jonlor Holdings Ltd. (in receivership)	Rotorua	Motel proprietors	1985	16,984	-
Kotari Fishing Co. Ltd.	Napier	Fishing proprietors	1985, 1986	839	420
Miller, Laurel Marie	Waitakaruru	Tearoom proprietress	1985	265	265
Phillips, Louis Ruihana	Rotorua	Carvings manufacturer and retailer	1983, 1984	5,640	1,385
Phillips, Mere Matekino	Rotorua	Carvings manufacturer and retailer	1983, 1984	5,640	1,385
Plant Indexation Ltd. (in liquidation)	Taupo	Equipment brokers	1984, 1985	8,848	-

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>Waikato Region—continued</i>					
Post, John Haijo (in relation to Plant Indexation Ltd. (in liquidation))	Whangarei (formerly of Taupo)	Company manager	1984, 1985	8,848	2,185
Takitumu Tu Tangata Trust	Hastings	Work scheme operators	1984, 1985	5,322	550
Tam Haulage Ltd.	Rotorua	Cartage contractors	1985	7,562	3,800
Taumarunui Excavators and Drainage Ltd.	Taumarunui	Earthmoving contractors	1985	8,003	4,000
Twilight Cafe (1981) Ltd.	Te Kuiti	Cafe and milk bar proprietors	1985	1,680	840
Veerson Holdings Ltd. (in receivership)	Hastings	Motel proprietors	1985	6,738	3,300
<i>Central Region</i>					
Lorraine Cake Kitchen Ltd.	Wellington	Bakers and pastry cooks	1985	9,047	2,265
Parun Shoes Ltd. (in liquidation)	Upper Hutt	Footwear manufacturers	1984, 1985	13,441	-
Parun, Louis John (in relation to Parun Shoes Ltd. (in liquidation))	Upper Hutt	Company director	1984, 1985	13,441	-
Sorenson, David Patrick	Lower Hutt	Restaurateur	1983, 1984	4,277	-
Sorenson, Maureen	Lower Hutt	Restaurateur	1983, 1984	4,277	-
Stevens, Geoffrey Donald (in relation to Lorraine Cake Kitchen Ltd.)	Wellington	Company manager	1985	9,047	2,265
<i>Southern Region</i>					
Automotive Maintenance Ltd.	Christchurch	Motor vehicle repairers	1985, 1986	3,283	1,300
T. W. Burling and Sons Ltd. (in liquidation)	Middlemarch	Earthmoving contractors and transport operators	1984-1986	30,042	-
Campbell, Ross Alexander	Mapua (formerly of Timaru)	Leathercraft manufacturer and retailer	1985	428	107
Capital Services Ltd.	Christchurch	Financial consultants	1985, 1986	3,014	3,000
Central Shearing Co. Ltd. (in liquidation)	Middlemarch	Shearing contractors	1985, 1986	50,330	-
Colvin, David John Baird	Christchurch	Carpet cleaner	1984	963	470
Gross, Ian	Dunedin	Car cleaner	1985	652	320
Johnson, Eric Roy (in relation to Automotive Maintenance Ltd.)	Christchurch	Company director	1985, 1986	3,283	650
Lawry, Maurice Aubrey	Christchurch	Builder	1985	1,962	950
McConachie Enterprises Ltd.	Timaru	Clothing manufacturers	1985	29,047	2,360
G. McConachie Ltd.	Timaru	Clothing retailers	1985	539	125
Ramsay, Stephen Hewton	Omarama	Bulldozing contractor	1983-1985	2,964	1,455
Ritchie, William Harper	Christchurch	Engineer	1985	3,102	760
Ryan, Douglas Sidney	Invercargill	Panelbeater	1984, 1985	4,603	2,295
Style Corner Ltd.	Ranfurly	Drapers	1985	2,359	580
Taylor, Anthony James	Kaikoura	Agricultural contractor	1984	3,049	3,100
United Fisheries Ltd.	Christchurch	Fish auctioneers, merchants and processors	1985	1,069	523
Watson, Hamish Erskine	Christchurch	Coffee bar proprietor	1986	216	-
Wenborn, Leo Joseph	Christchurch	Coffee bar proprietor	1985	550	-
Whipp, Douglas Joseph	Dunedin	Builder	1984, 1985	5,472	550

SCHEDULE IV

PERSONS OTHER THAN THOSE IN SCHEDULE III WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 369 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.

(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>					
Alert Transport Ltd.	Whangarei	Carriers	1986	41,219	6,600
Ambler, Kerry Desmond	Ellerslie	Rest home proprietor	1985, 1986	5,785	1,415
Belsham, Paul Warren	Titirangi	Panelbeater	1984, 1985	5,269	1,315
Blakely, Francis Avery	Glendene	Food bar proprietor	1985, 1986	735	144
Blakely, Martha Henrietta	Glendene	Food bar proprietress	1985, 1986	735	144
Boylan, Patricia Mary	Stratford (formerly of Papakura)	Typing, clerical and employment agency proprietress	1986	2,502	615
Bruce's Fitness Centre Ltd	Mount Roskill	Fitness centre proprietors	1984-1986	15,481	3,870
Crystal Palace Studios Ltd.	Mount Eden	Audio visual and photographic studio proprietors	1985	767	385
Darlene Manufacturing Ltd.	Mount Roskill	Knitwear manufacturers	1985	15,829	3,915
Eishaw, Mervyn Ronald	Browns Bay	Screenprinter	1985, 1986	1,463	330
Europacific Tourism Ltd. (in receivership)	Auckland	Motor inn proprietors	1985, 1986	23,393	5,850

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>					
Faire & Brown (Henderson) Ltd.	Henderson	Real estate agents	1985, 1986	2,534	1,265
B. J. & C. M. Fannin Ltd.	Whangarei	Dairy proprietors	1986	601	140
Fanshawe Waste Metals Ltd.	Auckland	Metal and waste product dealers	1986	1,611	400
Farrell, Patrick Colin	Takapuna	Painting contractor	1985, 1986	1,800	445
Ferguson, Evelyn	Mount Eden	Rest home operator	1985, 1986	261	59
Ferguson, Thomas	Mount Eden	Rest home operator	1985, 1986	261	59
Georges, Farid Chukri	Auckland	Sauna and massage parlour proprietor	1985, 1986	2,265	570
Holton Transport Ltd.	Pakuranga	Carriers	1985, 1986	24,858	2,460
House of Pharaoh Ltd.	Onehunga	Clothing manufacturers	1986	8,859	4,420
Howe, Roydon Clinton	Henderson	Cartage contractor	1986	3,687	925
Hythe Marketing Ltd.	Newmarket	Furniture manufacturers, wood turners and carvers	1985, 1986	1,226	305
Ingelse, Peter Cornelius Arne	Henderson	Rest home proprietor	1985, 1986	5,785	1,415
Jenkins, William John	Henderson	Electrical engineer	1985, 1986	8,252	2,010
Jim Nicholls & Associates Ltd.	Mairangi Bay	Insurance brokers	1986	2,290	573
John Harper Interiors Ltd.	Birkenhead	Curtain and manchester retailers	1986	335	720
Keith Cochrane Contractors Ltd	Maungakaramea	Logging contractors	1985, 1986	5,667	1,410
Kempthorne Boatbuilders Ltd.	Whangarei	Boatbuilders and designers	1986	12,860	3,215
Kenton, Ella Valerie	Avondale	Painter and decorator	1986	1,095	109
Kenton, George Robert Charles	Avondale	Painter and decorator	1986	1,095	109
Larkins, Moananui Harris	Browns Bay	Beverage manufacturer and distributor	1986	1,058	255
McIntosh, Colin James	Henderson	Panelbeater and car painter	1986	838	420
Marua Motors (1976) Ltd.	Pukekohe	Service station proprietors	1986	301	74
Meiklejohn, Rob Roy	Whangarei	Cartage contractor	1986	3,036	915
Melville Developments Ltd.	Auckland	Meat cutters and packers	1985	35,490	8,800
Modern Alarm Systems Ltd.	Auckland	Security system installers	1986	627	690
Nasarenko, Emil Paul Wilhelm	Australia (formerly of Auckland)	Property advertiser	1986	1,151	600
Nationwide Sales Ltd.	Auckland	Night club proprietors	1985, 1986	2,819	730
Neil, Marion Rachel	Pukekohe	Hairdresser	1985, 1986	1,092	270
Newmarket Optical Co. Wholesale Ltd.	Auckland	Optical supplies distributors	1985	2,765	1,190
Nichols, Leigh Tanton	Mangere East	Food bar proprietor	1986	1,585	485
Noffke Auto Electrical Ltd. (formerly Ross Automotive Electrical (1983) Ltd.)	Henderson	Automotive electricians	1986	5,345	1,050
Norfolk Trading Company Ltd.	Dargaville	Dairy proprietors	1985, 1986	4,624	1,580
Orzel Industries Ltd.	Drury (formerly of Papakura)	Ceramic manufacturers	1985	2,483	600
J. & G. Peck Ltd.	Penrose	Ice cream manufacturers	1986	1,071	420
Personally Yours (1983) Ltd.	Auckland	Printers and monogrammers	1986	314	80
Pharma Pac Ltd.	Milford	Plastic container manufacturers	1985, 1986	37,189	9,120
Precast Construction Ltd.	Manurewa	Engineering contractors and builders	1985	14,652	3,500
Randell, Rex Ian	Manurewa	House designer and builder	1985, 1986	6,174	1,520
Redwood Haven Ltd.	Henderson	Rest home and hostel proprietors	1986	248	125
Reed, Pamela Dawn	Kerikeri	Market gardener and orchardist	1985, 1986	667	335
Reynolds, Peter Richard	Whangarei	Roofer	1986	428	100
Robson, John Fenwick	Ruakaka	Motel proprietor	1986	450	220
Rose, Peter Michael	Remuera	Life insurance agent	1986	1,242	320
Select Group Services Ltd.	Auckland	Administration service agency	1986	1,295	320
Select Home Listings (Shore) Ltd.	Parnell	Letting agency	1986	622	165
Select Home Listings (South) Ltd.	Otahuhu	Letting agency	1986	756	189
Select Home Listings (West) Ltd.	Greenlane	Letting agency	1986	939	235
Sheppard, Kenneth Jefferies	Matakohe	Wood treater	1986	1,577	390
Sheppard, Rose Anne	Matakohe	Wood treater	1986	1,577	390
Supatech Electronics Ltd.	Onehunga	Computer, radio and television retailers	1985, 1986	7,962	1,950
Top Print Wiri Ltd.	Newmarket	Printers	1986	4,467	1,120
Tribble, John Neil	Pakotai	Fencing and bush contractor	1986	3,194	1,600
Trotter, John George	Browns Bay	Metal polisher	1984	1,199	600
Tyro Enterprises Ltd.	Remuera	Lingerie manufacturers	1985, 1986	42,090	4,150
G. S. & Y. E. Viggers Ltd.	Titirangi	Cabinetmakers	1985	356	65
Wade, Stephen John	Birkenhead	Builder	1985, 1986	3,337	850
A. D. & G. Walker Foods Ltd. (in receivership)	Three Kings	Restaurateurs	1986	3,672	540
Wheatshaf Bakeries (1984) Ltd.	Auckland	Tavern proprietors	1986	2,823	1,430
Whurl Plastics Ltd.	Onehunga	Plastic product manufacturers	1985, 1986	5,363	570
Williams, Ronald John	Howick	Horse owner and trainer	1985	1,500	350
Wool Comforts Ltd.	Penrose	Wool product manufacturers	1986	3,785	940
Wymer, Leslie Alexander	Paeroa	Drainage contractor	1985	9,660	4,780
Ziek Enterprises Ltd.	Titirangi	Second-hand dealers	1986	1,533	380
<i>Waikato Region</i>					
Bradfield Farm Ltd.	Te Awamutu	Farmers	1984, 1985	7,258	1,445

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>					
Brown, Graham	Gisborne	Fisherman	1985, 1986	5,233	1,335
Buckley-Harman Enterprises Ltd.	Hamilton	Moteliere and restaurateurs	1985, 1986	26,774	6,690
Campbells Transport Ltd.	Rotorua	Carriers	1986	4,791	1,198
Carran, Trevor John	Mount Maunganui	Builder	1985, 1986	2,216	1,100
Copeman, Ian Frederick	Hamilton	Disco operator	1985, 1986	3,395	840
Cruse, Charles Stanley	Whitianga	Restaurateur	1986	88	22
Cruse, Judith Margaret	Whitianga	Restaurateur	1986	88	22
Davies, Rodney Victor	Paeroa	Panelbeater	1986	437	100
Devoy, Paul Bruce	Hamilton	Barrister and solicitor	1986	1,521	375
Dive and Sports World Ltd.	Gisborne	Sporting goods retailers	1986	489	190
Fairfield Joinery Ltd.	Hamilton	Joinery manufacturers	1985, 1986	6,635	1,615
Faulkner, Tina Ozone	Tauranga	Clothing manufacturer	1985, 1986	5,362	1,340
Formula Fashions Ltd.	Taupo	Clothing wholesaler	1985, 1986	41,592	4,150
Formula Knits Ltd.	Taupo	Clothing manufacturer	1985, 1986	35,807	3,580
Freeman, Philip Spencer Grant	Hastings	Electroplater	1986	1,695	600
Gair, Joseph Robert	Putorino	Agricultural contractor	1985	307	150
Galloway, Noel Baxter	Murupara	Deer farmer and deer recoverer	1986	1,952	500
Gibson, Bruce William	Te Akau	Sheep farmer	1986	420	105
Graham, Simon John	Tauranga	Yacht manufacturer	1986	280	135
Grimshaw, Phillip James (in relation to Phil Grimshaw Electrical Ltd.)	Rotorua	Electrician	1986	1,442	210
Hamilton Sailboards Ltd.	Hamilton	Sailboards retailers	1986	375	95
Hannan, Peter James	Cambridge	Horse trainer	1985	624	155
Hanson, Cyril Henry	Norsewood	Logging transporter	1985, 1986	1,130	263
Hanson, Raymond John	Norsewood	Logging transporter	1985, 1986	1,130	262
Harrison, Frederick James	Ngatea	Farmer	1986	918	230
Harvey, Ronald Charles	Hastings	Milk vendor	1985	28	80
Horn, John Bryson	Coromandel	Garage proprietor	1986	487	120
Hyderabad Motors Ltd.	Napier	Motor repairer	1985	485	225
Hynes, Graham Denis	Tauranga	Orchardist/machinery manufacturer	1984-1986	25,058	6,370
Johnson, Carol Ann	Te Awamutu	Farmer	1985	1,257	250
Johnson, Jason Thomas	Te Awamutu	Farmer	1985	1,257	250
Kareha Clothing Company Ltd.	Paeroa	Clothing manufacturers	1986	1,019	150
Keeley, Patricia Ann	Horotiu	Horse breeder and trainer	1985, 1986	302	140
Keeley, Paul Gerrand	Horotiu	Horse breeder and trainer	1985, 1986	302	140
Kunac, Peter Anthony	Taupo	Builder	1986	942	230
Lakeside Resort Ltd.	Taupo	Motel proprietors	1986	1,826	185
M. J. Taylor Ltd.	Paeroa	Panelbeaters	1986	199	50
Murray, Anthony Clive	Rotorua	Bushman	1986	1,739	340
Nyman, Oscar Alexander	Edgecumbe	Forestry contractor	1985	2,770	700
Optium Designs Ltd.	Mount Maunganui	Sheet metal product manufacturer	1985	2,857	710
Patel, Judith Mary	Bell Block	Builder	1985	2,099	520
Patel, Ramesh Chhiba	Bell Block	Builder	1985	4,199	1,030
Perry Buses Ltd.	Te Kuiti	Bus operators	1985	4,145	1,040
Phil Grimshaw Electrical Ltd.	Rotorua	Electrical contractors	1986	1,442	210
Pitcher, John	Gisborne	Fisherman	1985	5,080	1,315
Plaza Fish Supply 1981 Ltd.	Hastings	Fish and chip shop proprietors	1986	336	100
Pomare, Joseph Te Otene (Senior)	Tikitere	Bushman	1986	1,739	340
Quirke, James Henry	Murupara	Bush contractor	1982-1984	5,103	1,180
Skewes, Kevin Roy	Mount Maunganui	Fibreglass products supplier	1983, 1984	1,852	460
Stepping Out Ltd.	Morrinsville	Shoe retailers	1986	2,641	650
T. Redmond, Ltd.	Hamilton	Painters and decorators	1985, 1986	16,146	3,505
Tawera, James Hapeta	Taupo	Logging contractor	1986	1,424	350
Taylor, Margaret Esther	Matamata	Takeaway food shop proprietress	1984, 1985	8,166	2,035
Tumanako Promotions Ltd.	Hamilton	Restaurateurs	1986	6,018	1,500
Warwickshire Ceramics Ltd.	Stratford	Ceramic glaziers	1985, 1986	4,960	1,680
Wilson, John Francis	Waitoa	Farmer	1986	404	60
<i>Central Region</i>					
Adams, Marina Adrienne	Wanganui	Takeaway bar proprietress and restaurateur	1985, 1986	2,250	558
Advertiser Publications Ltd.	Wainuiomata	General publishers	1986	910	230
Albrett, Brian William	Wanganui	Builder	1986	3,163	790
All Threads Fasteners Ltd.	Petone	Suppliers of general merchandise	1985	1,590	400
Andersen, John Richard	Featherston	Farmer	1986	8,660	1,700
Angelini, Francis Julian	Pahiatua	Builder	1986	748	370
Baigent, Edward John	Plimmerton	Farmer	1985, 1986	4,027	1,005
Bailey, Michael Ernest (in relation to Townsend Enterprises Ltd. (formerly Media Brokerage Ltd.))	Wellington	Managing director	1986	2,613	1,970
Bhaga Foodmarket Ltd.	Ngaio	Grocers	1985	2,457	600
Bishop Auctions Ltd.	Wanganui	Auctioneers	1986	2,995	750
Brickley Marine Ltd. (in receivership)	Palmerston North	Boat dealers	1986	396	245

SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s) \$	(6) Amount of Penal Tax Imposed \$
<i>Central Region—continued</i>					
Brougham, Pat	Wanganui	Home renovator	1986	354	90
Connemara Holdings Ltd.	Palmerston North	Farmers	1986	478	160
David Bell Distributors Ltd.	Palmerston North	Delivery contractors	1985	1,242	625
Dyason, Elva Jane	Feilding	Clerk	1986	550	135
Easton, Gayle Ann	Foxton	Clerk	1986	1,756	45
Easton, Grant Frederick	Levin	Farrier	1985, 1986	2,041	510
Elliott, Denis Stanley	Kohuratahi	Logging contractor	1986	3,993	2,000
Farming Press New Zealand Ltd.	Wanganui	Publishers	1986	2,815	650
R. E. Fuller Ltd.	Greytown	Motor body builders	1986	8,174	2,030
Gavin, Barry Malcolm	Palmerston North	Garage proprietor	1986	492	295
Hawkes Bay Theatres Ltd.	Dannevirke	Theatre operators	1985	545	275
Hingston, Joan Olive	Feilding	Draper	1986	318	80
Hogg, David Andrew	Upper Hutt	Medical practitioner	1986	301	150
Honeycomb Offices Ltd.	Wellington	Provider of word processing services	1986	654	335
Jane Industries Ltd.	Wanganui	Electronics wholesalers and retailers	1986	986	245
Jarrett, Owen Douglas	Marton	Insurance agent	1986	267	66
Jayasinha, Bellanavidanelage Elmo Stanley	Shannon	Medical practitioner	1986	1,098	250
Jensen, Christian Peter	Wellington	Refuse contractor	1986	910	455
B. D. & L. C. Jones Ltd.	Levin	Spraypainters	1986	445	110
Jones, Warren Malcolm	Porirua	Painter	1986	3,222	810
Link Manufacturing Ltd.	Palmerston North	Clothing manufacturers	1986	2,445	155
Lotus Kiwi Co. Ltd.	Wellington	Importers and exporters	1986	855	430
Lund, Graham Eric	Levin	Horticulturalist	1986	145	35
McCallum, Roy Leslie	Pahiatua	Dairy farmer	1986	1,714	856
McKenzie, Raymond Stewart	Lower Hutt	Panelbeater	1985, 1986	2,932	750
McVeigh, Malcolm	Palmerston North	Hotel proprietor	1986	756	185
McVeigh, Patricia	Palmerston North	Hotel proprietress	1986	756	185
Manawatu Textile Dyers Ltd.	Bulls	Textile dyers	1986	232	95
Manelito's Restaurant Ltd.	Palmerston North	Restaurateurs	1986	413	105
Mark, Michael John	Upper Hutt	Car groomer	1986	81	150
Matthews, Emily Emma	Ohakune	Takeaway bar proprietress	1986	1,713	430
Matthews, John William	Ohakune	Takeaway bar proprietor	1986	1,713	430
Meikle, Kenneth John	Waikanae	Cleaning contractor	1986	219	320
Melmark Holdings Ltd.	Lower Hutt	Insurance brokers	1985, 1986	796	385
Menara Sports Ltd.	Palmerston North	Sports equipment retailers	1986	1,248	370
Moriarty, James Michael	Wellington	Painting contractor	1986	584	146
Moss, Alfred	Stokes Valley	Builder	1986	1,252	625
Murray, Brian Richard	Dannevirke	Electronic data processor	1985, 1986	5,449	2,000
Newtown Cabinet Makers Ltd.	Wellington	Cabinetmakers	1986	648	165
Olsen, Kerry Gilbert	Wanganui	Electronics shop proprietor	1986	2,043	470
Owen, Neil Hubert	Palmerston North	Second-hand dealer	1986	102	50
Paperchase Ltd.	Wellington	Retail stationers	1986	805	200
Paraparaumu Travel Centre (1983) Ltd.	Paraparaumu	Travel agents	1986	2,014	500
Paul, Robyn Joyanne	Karori	Milk vendor	1986	22	10
Pilcher Upholstery Ltd.	Paraparaumu	Upholsterers	1986	160	80
Pratt, Leanne Kathleen	Palmerston North	Market gardener	1986	78	30
Pratt, Malcolm Douglas	Palmerston North	Market gardener	1986	78	30
Prichard, Russell Herbert	Wanganui	Painter	1985	1,112	545
Print Finishers Ltd.	Naenae	Print finishers	1986	3,670	920
Putiki Wharanui Te Kohanga Reo	Wanganui	Kindergarten	1986	176	50
Ross-Taylor, Hugh Ian	Otaki	Farmer	1986	178	45
Ruddenklau, Michael George	Wellington	Caterer	1986	103	25
Sievers, Graeme Anthony	Otaki	Forestry contractor	1986	715	90
Stuart Mercer Panel Beaters Ltd.	Palmerston North	Panelbeaters	1986	456	115
Sullivan, Clarence	Palmerston North	Lunch bar proprietor	1985, 1986	1,339	335
Tanner, Anita Mary	Hunterville	Tearoom/takeaway bar proprietress	1986	174	40
Tanner, Graeme William	Hunterville	Tearoom/takeaway bar proprietor	1986	174	40
Teleart Electronics Ltd.	Porirua	Electrical appliance retailers and television services	1985	4,410	1,100
Tong Contractors Ltd.	Palmerston North	Earthmoving contractors	1986	622	155
T. W. Toy Ltd.	Wanganui	Furniture upholstery manufacturers	1986	1,127	565
Tuffin, William Robert	Wanganui	Commercial cleaner	1986	7,339	2,879
Vile, Richard Rayner	Johnsonville	Commercial cleaner	1985, 1986	8,147	2,000
Waiomi Farm Ltd.	Palmerston North	Farmers	1986	156	40
Wala, Edward John	Seatoun	Takeaway bar proprietor	1986	153	40
Wanoa, Samuel	Newtown	Steel fixer	1985, 1986	14,383	1,410
Wellington Samoan Advisory Council	Newtown (formerly Lower Hutt)	Advisory council	1984, 1985	4,712	430
West, Murray Donald	Palmerston North	Mechanic	1985	439	100
<i>Southern Region</i>					
Adam Calder Construction Ltd.	Tapanui	Construction company	1985	517	130

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Office*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
<i>Southern Region—continued</i>						
Aotearoa Souvenirs Punakaiki Ltd.	Christchurch	Souvenir shop		1986	1,655	405
Auto Transmissions (Canterbury) 1980 Ltd.	Christchurch	Transmission repairers		1986	1,337	200
Bannerman, Michael Burns	Christchurch	Auction rooms proprietor		1986	252	65
Barker, Ashley James Stewart	Christchurch	Car painter		1986	1,143	285
Bevin, Suzanne	Nelson	Clothing manufacturer and retailer		1986	126	40
Bishopdale Travel Ltd.	Christchurch	Travel agency		1986	1,336	670
Botting, William David	Mosgiel	Panelbeater and spray painter		1986	839	165
Bryant, Barry Basil	Wakefield	Farmer		1986	134	60
Castle, Victor James McKay	Christchurch	Toy maker		1985	379	80
Central Otago Motorcycles Ltd.	Alexandra	Motorcycle dealers		1986	1,673	335
Cervus Enterprises Ltd.	Christchurch	Deer capturers and builders		1986	1,216	305
Colvin, David John Baird	Christchurch	Carpet cleaner		1984	429	325
Cook, Michael	Christchurch	Clothing and jewellery manufacturer and retailer		1986	161	80
Crawshaw, Glenys May	Christchurch	Fruit and grocery shop proprietress		1986	465	90
Crawshaw, Stephen Knox	Christchurch	Fruit and grocery shop proprietor		1986	465	90
Cunningham, David William	Oamaru	Painter		1986	723	180
Cunningham, Peter Graham	Christchurch	Livestock farmer		1985	745	360
Daly, Stephen John	Christchurch	Florist courier service		1986	783	190
David Flanagan Panel Beaters Ltd.	Christchurch	Panelbeaters and spray painters		1986	4,192	840
Davies, Nicholas Richard	Nelson	Sandblaster		1986	1,244	330
Ellerton Holdings Ltd.	Christchurch	Importers		1986	4,200	420
Enright, Anthony Leslie	Dunedin	Auto part manufacturer		1985, 1986	2,834	700
Eric Van Tuinen Ltd.	Lincoln	Butchers		1986	291	75
Ernie C. Becker Ltd.	Motueka	Sawmillers		1986	2,485	570
Gardner, Raymond Albert	Appleby	Orchardist and pig farmer		1986	4,317	1,080
Haley, Ronald William	Dunedin	Draper		1986	757	189
Hayes, Robert Holmes (in relation to Auto Transmission (Canterbury) 1980 Ltd.)	Christchurch	Company director		1986	1,337	200
Henry, Geoffrey Allan	Dunedin	Garage proprietor		1986	1,992	400
Hern, Terence Anthony	Christchurch	Car groomer		1985, 1986	4,092	1,025
Hughes, Donald	Motueka	Restaurateur and horticulturalist		1986	1,095	270
Hughes, Lorraine	Motueka	Restaurateur and horticulturalist		1986	1,095	270
Hungry Tiger Ltd.	Christchurch	Restaurateurs and fruit shop proprietors		1986	436	110
Hutana, Edward Napier	Woodend	Taxi proprietor		1984, 1985	1,238	485
Industrial Systems Ltd.	Christchurch	Designers and manufacturers of industrial equipment		1986	2,695	675
Jefras Holdings Ltd.	Christchurch	Delicatessen proprietors		1986	407	200
Jones, Basil Raymond	Nelson	Second-hand car dealer		1986	384	160
Jones, Gary Raymond Walters	Christchurch	Car wrecker		1986	47	35
Joyce, Sylva Jean	Ashburton	Commercial dealer		1986	154	39
Joyce, Taane Reginald	Ashburton	Commercial dealer		1986	154	41
Kennedy, Hugh Norman Lewis	Oamaru	Educational supplies shop proprietor		1986	250	60
Ken's Panelbeating Co. Ltd.	Invercargill	Panelbeaters		1986	421	105
Lanagan, Kathleen Mary	Kaiapoi	Restaurateur		1986	1,386	335
Lanagan, Michael Geoffrey	Kaiapoi	Restaurateur		1986	1,386	335
Lawry, Maurice Aubrey	Christchurch	Builder		1986	612	300
Leisure Activities (Nelson) Ltd.	Nelson	Second-hand dealers		1986	1,007	230
Lindsay, John	Dunedin	Panelbeater		1985	3,587	965
McAlister, John Lawrence	Rangiora	Earthmoving contractors		1986	673	330
MacGregor Construction Co. Ltd.	Invercargill	Contractors, drainlayers and general carriers		1986	11,402	1,690
McIntosh, David Brown	Ashburton	Farmer		1986	1,003	250
McLennan, Paul Roderick	Nelson	Takeaway food bar proprietor		1986	510	130
Pickens, Audrey Enid	Christchurch	Farmer		1986	277	110
Pickens, Dennis Joseph	Christchurch	Farmer		1986	277	110
Pitches, Ian George	Oamaru	Builder		1986	1,150	285
Rose, Robert Gordon	Queenstown	Builder		1986	2,752	690
Russ, Paul Dennis	Richmond	Food takeaway bar proprietor		1986	824	220
M. H. Saba Enterprises Ltd.	Christchurch	Restaurateurs		1985, 1986	618	60
Saba, Mony Habib (in relation to M. H. Saba Enterprises Ltd.)	Christchurch	Restaurateur		1985, 1986	618	60
Saba Graphics Ltd.	Christchurch	Lithographers		1986	10,905	1,815
Seaton, John Howard	Christchurch	Farmer		1986	586	150
Stewart, David Frederick	Dunedin	Roofer		1985, 1986	11,594	1,160
The Bias Binding Company of New Zealand Ltd.	Christchurch	Fabric binding manufacturer		1985	8,511	4,245
Tuer, David Leslie	Kaiapoi	Forestry contractor		1986	3,396	680
Van Kessel, Cornelis (Keith) (in relation to Joshua Products (N.Z.) Ltd.)	Christchurch	Picture frame manufacturers		1985, 1986	1,593	395

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>					
Verry, Wayne	Nelson	Service station proprietor	1986	2,463	630
Vincent, Brian Maxwell	Timaru	Joinery manufacturer	1986	360	180
Walker, Robert Douglas	Christchurch	Dyer	1986	5,353	1,065
Whipp, Douglas Joseph	Dunedin	Builder	1985, 1986	1,631	155
Williams, Nicholas Paul	Christchurch	Fibreglass manufacturer	1986	3,110	777
Woods Custom Guns Ltd.	Christchurch	Gunsmiths	1986	1,094	270

