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SUPPLEMENT

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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 the 30th day of September 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 March 1987.

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 FRINGE BENEFITS; OR GIVING FALSE INFORMATION; 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
					\$	\$
Northern Region						
<i>Auckland</i>						
Fa'apoi, Petelo George Karonty	Mount Albert	Freight operator/barman	A	1978-1983	7,088	7,000
Gill, John Alexander	Ostend	Panelbeater/fisherman	A	1977-1983	11,241	11,100
Halse, John Warwick	Forrest Hill	Market researcher/barman	A	1983	49	50
Nand, Sachendra Kumar	Waiuku	School teacher	A	1975-1982	7,767	7,650
Nand, Sachendra Kumar (in relation to Nand, Pratima Devi)	Waiuku	School teacher	E	1982	450	-
Viliamu, Noah Fiti	Massey	Carpenter/barman	A	1982, 1983	2,673	1,770
Waikato Region						
<i>Hamilton</i>						
Shephard, Herbert William David	Hillcrest	Retired school teacher/clerk	A	1975-1983	11,649	11,400
Boyce, David William	Hastings	Commission agent/fruit and vegetable merchant	A	1980-1983	82,003	81,800
Gerkin, Audrey Myrtle	Napier	Retired law clerk/housewife	A	1979-1982	1,376	1,300
McCleary, Henry John	Waipawa	Grocery manager	A	1982-1984	767	750
McCleary, Sylvia Ann	Waipawa	Teacher's aide	A	1982-1984	900	720
Central Region						
<i>Wellington</i>						
Auelua, Salevasa	Newtown	Bus driver	A	1979-1984	2,648	1,480
Elley, Harry James	Upper Hutt	Cleaning contractor	A	1980-1981	9,837	5,050
Thompson, Jennifer Mary	Karori	Administrative assistant	A	1977-1982	3,042	2,400
Southern Region						
<i>Christchurch</i>						
Becker, Kevin Jayne	Christchurch	Farmer/dealer	A	1976, 1977, 1979, 1980	37,152	37,130
Wallace, John Francis	Waltham	Driver	A	1980-1984	6,711	1,675
<i>Dunedin</i>						
Alexander, Doreen May	South Dunedin	Coffee bar assistant	A	1981-1984	2,284	570
Desborough, Peter Mathew	Roslyn	Company representative	A	1981-1983	2,226	1,110
Edwards, Diane	Bradford	Dental assistant	A	1982-1984	1,814	450
<i>Timaru</i>						
Oaklands Farm Ltd.	Timaru	Dairy and cropping farmer	A	1979-1981	2,633	2,600

*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.

"E" 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 FRINGE BENEFIT TAX; OR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF INCOME TAX OR FRINGE BENEFIT 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
					\$	\$
Northern Region						
<i>Auckland</i>						
A'ati, Pulusila Filifili	Otara	Welder	A	1984	475	400
Batty, Paul Winthrop	Snells Beach (formerly of Royal Oak)	Paramedic	A	1984	298	75
Bernards, Colleen Mary	New Lynn	Machinist	A	1984	374	300
Booth, Carl Clynton George	Whangaparaoa (formerly of Remuera)	Welder	A	1984	305	300
Daniels, Te Awa	Papatoetoe	Machinist	A	1985	277	135
Davey, Pamela Joy	Freemans Bay	Private hotel operator	A	1982-1985	1,033	1,030
Davies, Paul Richard	Bucklands Beach	Spray painter	A	1985	278	270
Dick, Gregory Mark	Glen Eden	Driver	A	1985	265	260
Doig, Ruth Dawn	Remuera	Shop assistant	A	1985	318	150
Eli, Tangi	Otara	Process worker	A	1985	604	300
Elia, Elia	Kumeu	Labourer	A	1985	262	260
Evile, Nive	Otara	Packer	A	1985	224	220
Fa'alepo, Tauilo	Otara	Charge hand	A	1985	243	120
Faafua, Lilly-Jane	Massey	Machinist	A	1985	463	230
Faalafi, Korina (also known as Tafulu, Kore)	Otara	Labourer	A	1983	1,462	300
Faatele, Mataia Suega	Wiri	Cutter	A	1985	1,116	1,100
Faatuele, Mailata	Otara	Process worker	A	1985	214	100
Faifua, Leolofi Aita	Henderson	Manageress	A	1985	393	390
Faitua, Paea	East Tamaki	Welder	A	1985	575	570
Faleuka, Tuleimoka	Glen Innes	Packer	A	1985	213	210
Finau, Sione	Otahuhu	Labourer	A	1985	253	250
Finlayson, Susan Jean	Westmere	Receptionist	A	1985	247	250
Finnerty, Bryan James	Mount Roskill	Storeman	A	1985	236	120
Floras Sauna Ltd.	Auckland	Sauna parlour proprietors	A	1979-1984	11,143	11,160
Frampton, Christine May	Glenfield	Receptionist	A	1984	396	150
Free, John Gregory	Onehunga	Sales manager	A	1984	338	340
Gascoigne, Samuel	Mangere	Roofer	A	1985	221	220
Goldie, Allan George	Henderson (formerly Ranui)	Storeperson	A	1985	247	250
Goulter, Graham Wilton	Torbay	Shop manager	A	1984	672	650
Goulton, Robin	Avondale	Nurse aid	A	1985	332	300
Grandison, James Stuart	Remuera	Marketing analyst	A	1985	343	150
Greener, Joseph Peter	Birkdale	Printer	A	1985	251	250
Guild, Andrew	East Tamaki	Plastics worker	A	1985	234	230
Guthrie, Lynda Jane	Bucklands Beach	Manager	A	1985	351	350
Ha, Hong Hai	Papatoetoe	Brewery worker	A	1985	256	250
Ha, Trinh Yen	Mount Eden	Clerk	A	1983, 1984	629	650
Hamblyn, Brett Gary	Blockhouse Bay	Assistant cable joiner	A	1985	373	370
Hansen, Vinita Lynn	Mangere	Central sterile supply department assistant	A	1985	274	270
Harrison, Rex John	Grey Lynn	Commercial artist	A	1985	419	420
Hart, Joanne May	Hillsborough	Receptionist	A	1985	357	350
Hastings, Jeremy Keith	Glendowie	Builder and welder	A	1985	335	330
Hausia, Nancy	Mangere East	Label weaver	A	1985	274	270
Havili, Romeo	New Lynn	Setter	A	1985	470	470
Hazlewood, Donald Mathew Gordon	Browns Bay	Labourer	A	1984	321	100
Hemana, Mana	Massey	Labourer	A	1985	185	100
Henderson, Brett James	Glenfield	Orderly	A	1985	380	380
Henry, Darryn Spence	Mangere	Factory hand	A	1985	230	230
Hereora, Shirley, Maria Nannett	Avondale	Car cleaner	A	1985	222	100
Hills, William	Mangere East	Freezing worker	A	1985	237	230
Hoelt, Arthur Robert John	Grey Lynn	Storeman	A	1985	293	290
Hoffman, William John	Massey	Carpenter/labourer	A	1985	183	180
Hohaia, Sidney	Mangere	Labourer/trainee carver	A	1985	225	220
Holani, Tevita (David)	Grey Lynn	Despatch storeman	A	1985	315	150
Hole, Gilbert Michael	Auckland	Tally clerk	A	1985	372	180
Hole, Maria Patricia	Otahuhu	Bank officer	A	1985	234	230
Holtom, Craig Stanley	Mangere	Presser	A	1985	246	120
Howgate, Grant Stephen	Manurewa	Storeman	A	1985	548	540
Huia, Leslie	Pukekohe	Process worker	A	1985	573	570
Jackson, David Robert	Mount Roskill	System development manager	A	1981, 1983, 1984	3,513	1,730
Jarvis, Gardyne Margaret	Mount Albert	Pattern grader	A	1982-1984	1,402	700
Leader, Anthony	Te Atatu	Motor vehicle dealer	B	1976-1981	26,351	6,500
Lum, Choy	Bombay	Market gardener	A	1982, 1983	828	500
Lum, Wing Kai	Bombay	Market gardener	A	1982, 1983	980	610
McIntyre, Gavin Lance	Papatoetoe	Shipping clerk/furniture trainee	A	1985	232	50
MacLachlan, Kenneth Douglas	Northcote	Cartage contractor/superannuitant	A	1982-1984	2,836	700

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
					\$	\$
Moynahan, David John	Glen Eden	Computer store manager	A	1985	166	50
Nakataura, Oruru (formerly known as Toru, Rau)	Grey Lynn	Retired bakery storeman	A	1985	2,276	1,700
Naughton, Gwendolyne Rhoda	Manurewa	Commercial artist and potter	A	1982-1984	1,913	1,500
Neilson, Patrick Joseph	Kingsland	Cleaner	A	1983-1985	971	725
Nelson, Robyn Lorraine	Mount Roskill	Receptionist/typist	A	1985	251	250
Nygard, Tracy Ruke	Papatoetoe	Telephonist	A	1985	228	200
O'Connor, Brian	Birkenhead	Tutor	A	1982-1984	2,089	2,000
Oxley, John George	Howick	Cook	A	1981-1984	1,470	1,450
Pace, Clarence	Helensville (formerly of Birkdale)	Beef farmer (formerly accountant)	A	1981-1983	1,706	1,690
Palmer, Ruby May	Castor Bay	Retired machinist	A	1981-1984	1,458	720
Palmer, William John	Castor Bay	Metal controller	A	1981-1984	3,616	1,795
Pickett, Leonard Walter	Otahuhu	Hotel manager	A	1982	640	950
Rameka, Eddie Tote (Junior)	Mount Roskill	Process worker	A	1985	565	560
Rasmussen, Finn Gronlund	Bucklands Beach	Welder	A	1979-1981	1,269	1,240
Rasmussen, Jorn Gronlund	Pakuranga	Welder	A	1979-1981	726	690
Rasmussen, Niels Peter Gronlund	Pakuranga	Welder	A	1979-1982	1,526	1,450
Rewi, Darrell Joseph	Mount Albert	Labourer	A	1985	1,286	1,280
Richardson, Shane Noel	Thames (formerly of Otahuhu)	Butcher	A	1985	276	275
Riggs, Angela May	Glenfield	Clerical worker	A	1983, 1984	582	570
Rogers, John	Papatoetoe	Retired scientist/consultant	A	1981-1984	2,809	2,800
Rogers, Mary Augusta	Papatoetoe	National superannuitant beneficiary	A	1981-1984	277	270
Soma, Madhukanta	Point Chevalier	Fruiterer	A	1979, 1980	4,321	960
Soma, Raman	Point Chevalier	Fruiterer	A	1977-1980	8,051	8,000
Tanu, Ene (also known as Tanu, Mary and Tanuvasa, Mele)	Panmure (formerly of Grey Lynn)	Sewing machinist	A	1985	171	175
Tanuvasa, Frank	Panmure (formerly of Grey Lynn)	Spray painter	A	1985	957	900
Tiplady, Ian George	Australia (formerly of Mount Albert)	Second-hand dealer	B	1980	194	150
Tiplady, Patricia Elsie Dorothy	Australia (formerly of Mount Albert)	Second-hand dealer	B	1980	194	150
Tunui, George	Mount Albert (formerly of Mount Wellington)	Rigger	A	1984	341	340
Wallwork, Egon	Glen Innes	Turner	A	1984, 1985	583	573
Williams, Robert Douglas	Mangere	Storeman	A	1984	208	200
Wilson, Ross Leonard	Papatoetoe	Storeman	A	1984	243	240
<i>Whangarei</i>						
Bremner, Athol Keith	Hikurangi	Driver	A	1985	534	250
Cannell, Murray	Whangarei (formerly of Gisborne)	Carpenter	A	1985	319	100
Cedric Rowe Ltd.	Australia (formerly of Paihia)	Restaurateurs	A	1981-1983	73,785	145,000
Cherrington, David Matthew	Ohaeawai	Labourer	A	1985	292	300
Currie, Lavinia	Kawakawa	Housewife	A	1985	280	50
Dirks, William Eric	Whangarei	Forecourt attendant/shepherd	A	1985	448	100
Erihe, John Charles	Kaitaia	Tyre retreader	A	1985	362	100
Faimalie, James	Whangarei (formerly of New Plymouth)	Welder	A	1985	521	200
Fletcher, Steven Henry	Whangarei	Labourer	A	1985	305	200
Harris, Robert Charles Owen	Whangarei	Taxi-cab operator	A	1981-1983	2,225	910
Hati, Perry	Moerewa	Labourer/bush hand	A	1985	398	200
Heihei, Robin Rapine	Kerekeri	Freezing worker	A	1985	293	200
House, Sheila Jean	Whangarei	Social worker	A	1979-1984	756	210
Hunt, Bruce Dean	Wellsford	Setter	A	1985	418	100
Parke, Tracey Ann	Maungaturoto	Laboratory assistant	A	1985	209	100
Perry, Noel Allan	Whangarei	Welder	A	1985	276	250
Pihema, Tuhi Eve	Moerewa	Housemaid	A	1985	1,132	150
Smith, Andrew Thomas	Tangowahine (formerly of Auckland)	Refinery operator/salesman	A	1985	387	300
Stevenson, David Wayne	Russell	Fisherman	B	1983, 1984	4,521	590
Waddell, Jeffrey Martin	Whangarei	Rigger	A	1985	1,238	350
Webb, Larry	Ohaeawai	Trainee linesman	A	1985	562	100
Williams, Ian	Dargaville	Hotel assistant manager/pig farmer	A	1985	290	150

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Waikato Region						
<i>Hamilton</i>						
Douglas, Christopher Gilbert	Dinsdale	Gift shop proprietor	A	1983	1,339	650
Douglas, Lynne Patricia	Dinsdale	Gift shop proprietress	A	1983	804	400
Hendry, Melvyn Clive	Whitianga (formerly of Tokoroa)	Serviceman/storeman	A	1981	1,317	250
<i>Napier</i>						
Nicholl, Lewis Dean	Hastings	Agricultural contractor	A	1983, 1984	773	120
<i>Rotorua</i>						
Holtham, Colin Douglas	Taupo	Farm manager	A	1984	137	130
<i>Tauranga</i>						
Anderson, Roland Chase	Tauranga (formerly of Waverley, Dunedin)	Retired public servant	A	1981–1984	3,918	1,575
Hall, Malcolm	Tauranga	Assistant oil rig manager	A	1984	1,726	340
Wilson, Craig Park	Te Puke	Electrician	A	1982–1984	2,044	490
<i>Te Aroha</i>						
Milne, April Mary	Paeroa	Nurse	A	1981–1983	1,052	263
Central Region						
<i>Masterton</i>						
Evans, Murray James (deceased)	Masterton	Second-hand dealer	B	1980–1985	94,989	13,850
<i>Palmerston North</i>						
Baker, Jeffrey Vincent	Palmerston North	Musician/office manager	A	1983, 1984	631	400
Dewes, George William	Kimbolton (formerly of Mount Wellington)	Machine setter	A	1985	868	400
Grace, Jonathan James	Mount Wellington (formerly of Palmerston North)	Medical orderly/barman	A	1985	568	55
Hovell, Peter Edwin	Palmerston North	Freezing worker/musician	A	1982, 1984	1,938	1,150
Hua, Thai Son	Palmerston North (formerly of Papataoetoe)	Welder	A	1984	388	300
Kete, Brendon Roy	Palmerston North	Driver	A	1985	1,260	125
Orsborn, Peter Robert	Feilding	Social worker	A	1985	1,060	410
Speedy, Donald Phil	Herbertville	Farmer/rural mail contractor	A	1979–1983	1,987	1,485
Straker, Philip Michael <i>Wellington</i>	Palmerston North	Parts assistant	A	1985	577	90
Cusin, Leno Joseph	Totara Park	Spraypainter	A	1978–1981	3,756	1,655
Cusin, Mario Joseph	Heretaunga	Panelbeater	A	1978–1981	4,595	2,135
Elley, Harry James	Upper Hutt	Cleaning contractor	A	1982, 1983	25,498	9,000
Hitchcock, Lloyd Keith	Linden	Bank officer	A	1982–1984	1,747	1,600
Sandilands, Ronald Stewart	Pakuranga (formerly of Lower Hutt)	Sales manager	A	1976–1983	20,178	12,300
Smith, Janette Dorothy (also known as Richardson, Jan)	Wellington	Sales representative, model and cashier	A	1981–1983	4,748	1,800
Tamati, Mickey (also known as Tamati, Mary)	Porirua	Cleaner	A	1976–1983	5,227	2,830
Toscano, Salve Peter	Tawa	Carpenter	A	1974–1980	34,347	27,650
Young, Ken Lew (deceased)	Lower Hutt	Fruiterer	A	1973–1979	14,530	10,600
Southern Region						
<i>Blenheim</i>						
Cresswell, Kevin Peter	Blenheim	Labourer	A	1985	240	170
Grey, Peter Delyon Matchaere	Blenheim	Labourer	A	1985	200	100
<i>Christchurch</i>						
Becker, Kevin Jaye	Christchurch	Farmer/dealer	A	1972, 1973, 1974, 1978	8,243	8,210
Lewis, John Alan	Christchurch	Night porter	A	1982, 1983	1,117	555
Taylor, Colin Maxwell	Christchurch	Labourer	A	1985	389	195
Taylor, Leonard Derek	Hoon Hay	Salesman	A	1982–1985	1,420	715
<i>Dunedin</i>						
Brown, Christopher	Clinton	Shearer	A	1985	364	100
Clarkson, Barbara Ann	St Clair	Company manageress/tutor	A	1978–1982	12,519	6,070
Davies, Henry Timothy	Milton (formerly of Lovells Flat)	Labourer	A	1985	245	125
Dunedin Plumbers Ltd.	North East Valley	Plumbers	A	1981–1983	1,457	530
Gilchrist, Peter John	Roxburgh East	Orchard worker	A	1985	205	50

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded†	(7) Amount of Penal Tax Imposed
					\$	\$
Gorman, Paul John	Mosgiel	Labourer	A	1985	217	75
Harkess, Stanley David	Ravensbourne	Retired sheet metal worker	A	1985	444	120
Hendry, Paul Kenneth	Andersons Bay	Fireman/cleaner	A	1985	434	50
Irvine, Alexander	Kew	Retired	A	1980, 1981	44,556	10,220
Kemble, Darryl Ernest Leslei	Alexandra	Driver	A	1985	365	100
Pierce, Gary Douglas	Cromwell	Mechanic	A	1985	245	80
Purton, John Richard	Andersons Bay	Retired jeweller	A	1984, 1985	1,899	200
Travelwright Services Ltd.	Dunedin	Travel agents	A	1978-1981	10,880	5,540
<i>Greymouth</i>						
Hutchison, James William Merl	Hokitika	Retired	A	1984	511	200
<i>Invercargill</i>						
Argyle, Ellen Elizabeth	Invercargill	Meat packer	A	1982-1984	2,884	210
Ballan, Roger Howard Palmer	Invercargill	Retired	A	1984, 1985	2,805	1,144
Bryson, John Alexander	Gore	Farmer	A	1976-1984	5,894	1,000
Bulman, Margaret	Invercargill	Company director	A	1984	1,575	520
Carse, Mary Kathleen	Mataura	Assistant foreman	A	1983-1985	2,546	560
Coleman, Hector A	Riversdale	Builder	A	1979-1985	10,306	1,920
Cook, Robert Buchan	Gore	Traffic officer	A	1983-1985	1,797	870
Dignan, Jill	Gore	Shop assistant	A	1983-1985	1,863	580
Dignan, Louis Arthur	Gore	Department manager	A	1983-1985	1,863	620
Duff, Patricia Ann	Wakatipu	Typist clerk	A	1983-1985	2,950	250
Dwyer, Raymond John	Invercargill	Electrical inspector	A	1984	1,268	590
Falconer, Elizabeth Marion Lidderdale	Gore	Housewife	A	1983-1985	1,772	660
Ferguson, Hugh Fraser	Wyndham	Food processor	A	1983-1985	3,248	1,820
Robb, Anthony John	Gore	Motor mechanic	A	1981-1985	3,990	850
Rodgers, Michael Gerrard	Gore	Carpenter	A	1983-1985	2,259	370
Short, Peter John	Invercargill	Freezing worker	A	1982-1985	3,927	635
Shuttleworth, Carol Lynne	Invercargill	Housewife	A	1984	1,304	150
Stehlin, Ailene J.	Invercargill	Cleaner	A	1984, 1985	576	190
Stehlin, Robert	Invercargill	Engineer	A	1984, 1985	2,669	1,200
Thompson, Jennifer Joyce	Invercargill	Social worker	A	1984	744	230
Valli, Keith Thomas	Otautau	Coal-miner	A	1983-1985	1,893	880
Wheeler, Richard Lindsay	Invercargill	Freezing worker	A	1983-1985	1,679	360
Whelan, Mervyn Lewis	Invercargill	Baker	A	1982-1985	1,212	420

*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
				\$	\$
Northern Region					
<i>Auckland</i>					
Cordova Reception Lounge Ltd.	Papatoetoe	Reception lounge proprietors	1984, 1985	6,849	1,635
Ghia Demolition Ltd. (in voluntary liquidation)	Auckland	Demolition contractors	1983, 1984	40,359	-
Katrina Childrens Fashions Ltd.	Auckland	Clothing manufacturers	1984	9,036	4,450
McKenzie, Gary Robert	Glenfield	Joiner	1985, 1986	2,534	2,525
Melia Painting Co. Ltd.	Onehunga	Painters	1984, 1985	678	335
Prendiville, Paul Joseph	Sandringham	Building contractor	1985	2,141	-
Sewex Enterprises Ltd.	New Lynn	Sewing machine distributors	1984	572	275
Wholesale Stereo Ltd. (in liquidation)	Saint Heliers	Audio equipment retailers	1979	5,423	-
<i>Whangarei</i>					
Johnson, Timoti Brian	Whangarei	Steak house proprietor	1985	3,217	-
Omanene Contractors Ltd.	Whangarei	Forestry contractors	1985, 1986	2,651	1,300
Waenga, Iris Evelyn	Whangarei	Steak house proprietress	1985	3,216	-
Waikato Region					
<i>Hamilton</i>					
O'Sullivan, Patrick Francis	Te Kuiti	Builder	1985	8,984	13,475
Stacey Lee Manufacturing Ltd.	Frankton	Clothing manufacturers	1984-1986	24,012	2,395

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>Napier</i>					
Hodges, Iain	Hastings	Builder	1983	2,270	700
<i>Rotorua</i>					
Phillips, Louis Ruihana	Rotorua	Souvenir retailer	1985, 1986	7,084	3,450
Phillips, Mere Matekino	Rotorua	Souvenir retailer	1985, 1986	7,084	3,450
Rangi, Timothy James (also known as Rangitakatu, Timothy James)	Ngongotaha	Seafood processor	1984-1986	4,941	-
Sadlier, Heather Colvin	Turangi	Motel proprietress	1985	1,783	1,765
Sadlier, Michael William Latham	Turangi	Motel proprietor	1985	1,783	1,765
<i>Tauranga</i>					
Smith, Gray (also known as Smithe, Gary or Smithe, Gray)	Lake Rotoiti (formerly of Tauranga)	Hairdresser	1985	3,001	-
Weck, Denise Ann	Tauranga	Coffee bar proprietress	1985	1,071	-
<i>Te Aroha</i>					
Custom Homes Ltd.	Thames	Builders	1986	1,813	180
Helvetia Industries Ltd.	Waihi	Engineers	1985	10,584	1,000
Smythes Quarries Ltd.	Ngatea	Quarry operators	1984, 1985	2,261	562
Central Region					
<i>Wanganui</i>					
Albrett, Brian William	Wanganui	Builder	1986	6,111	1,500
<i>Wellington</i>					
Art Furniture (1984) Ltd.	Paraparaumu Beach	Joinery manufacturer	1985, 1986	2,654	1,300
Auto Valet (1974) Ltd.	Lower Hutt	Car groomers	1985	1,387	340
Denver Videotronics NZ Ltd.	Christchurch (formerly of Wellington)	Amusement parlour operators	1982-1984	8,339	4,085
Elley, Harry James	Upper Hutt	Cleaning contractor	1984, 1985	2,279	455
Southern Region					
<i>Christchurch</i>					
Bibba Dressmaking Ltd.	Christchurch	Dressmakers	1985	3,519	-
Carney, Winston Raynor	Aranui	Panelbeater	1985, 1986	3,081	-
Merrimack Ltd.	Christchurch	Handbag manufacturers	1986	5,227	2,600
Watson, Hamish Erskine	Ilam	Coffee bar proprietor	1986	216	-
<i>Dunedin</i>					
Botting, William David	Mosgiel	Panelbeater	1985	3,962	1,980
Burling, Terrance William (in relation to T. W. Burling and Sons Ltd. (in liquidation))	Owaka (formerly of Middlemarch)	Company director	1984-1986	30,042	800
Burling, Terrance William (in relation to Central Shearing Ltd. (in liquidation))	Owaka (formerly of Middlemarch)	Company director	1985, 1986	50,330	300
Dillon, William Spence	Australia (formerly of Green Island)	Car painter	1983, 1984	1,102	650
Henry, Geoffrey Allan	Dunedin	Garage proprietor	1985	2,808	1,400
Jopson, John Charles	Wingatui	Bush/logging contractor	1983-1985	5,653	1,415
<i>Invercargill</i>					
Fenton, Marion Thomson	Invercargill	Hairdresser	1985	4,514	400
Robin Isaac Electrical Ltd.	Gore	Electricians	1983, 1984	12,448	3,105
<i>Oamaru</i>					
G. W. Adamson and Son Ltd.	Oamaru	Transport operators	1985, 1986	3,883	-
Hill, Wayne Arthur	Omarama	Shop assistant	1984, 1985	1,636	-
<i>Timaru</i>					
Jamieson, Mary Patricia	Fairlie	Food bar proprietress	1985	396	-

SCHEDULE IV

PERSONS OTHER THAN THOSE IN SCHEDULE III WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 34 OF THE INCOME TAX ASSESSMENT ACT 1957 OR 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 \$
Northern Region					
<i>Auckland</i>					
Air Treatment (Auckland) Ltd.	Auckland	Cleaners and maintainers of air conditioning equipment	1985, 1986	2,978	
Bedford, Frederick William	Glen Eden	Printer	1986	1,342	225
Bedford, Janet Lorna	Glen Eden	Printer	1986	1,342	225
Capri Construction Ltd.	Avondale	Construction contractors	1986	37,675	9,400
Clarke Photography Ltd.	Howick	Photographers	1986	5,698	1,425
Cube 2 Ltd.	Henderson	Upholsterers	1984-1986	13,189	6,525
Dalley, Stuart William	Blockhouse Bay	Sheetmetal worker	1986	2,020	520
Delegats Vineyard Ltd. (in receivership)	Henderson	Wine growers	1986	19,072	4,700
B. E. & C. R. Dixon Ltd.	Manurewa	Superette and dairy proprietor	1986	2,059	510
Douglas, Sharon Natalie	Glenfield	Employment agency	1986, 1987	4,617	1,640
Erceg, Gary John	Henderson	Car painter	1985, 1986	3,836	950
Europarts Ltd.	Takapuna	Motor vehicle parts sales and service	1986	885	220
Foley, Kathleen Emma	Papakura	Sewing and knitting machine retailer	1986	250	70
Gabex Restaurant Ltd.	Auckland	Restaurateurs	1984, 1985	13,664	3,360
George Bradley Motors Ltd.	East Tamaki	Motor vehicle repairers	1986, 1987	1,186	1,180
Glen Eden Hire (1980) Ltd.	Glen Eden	Hire services	1986	473	110
Ian Cook Boats Ltd. (in liquidation)	Auckland (formerly of Mount Wellington)	Boat builder	1984	833	200
Kirby, Sidney Kino	Blockhouse Bay (formerly of Avondale)	Crematorium proprietor	1986	1,735	867
Mardean Contracting Company Ltd.	Henderson	Property developers/painters and decorators	1986	94,112	23,525
Milat, Tony Dick	Orakei	Building contractor	1986	1,689	420
Montel Investments Ltd.	Howick	Coffee lounge proprietors	1984, 1985	1,149	275
Nelson, Michael William	Swanson	Delicatessen proprietor	1985	1,790	875
Neptune Garments Ltd.	Manurewa	Clothing manufacturer	1986	10,157	2,540
Nichols, Leigh Tanton	Mangere East	Food bar proprietor	1986	487	485
Nikau Contractors Ltd.	New Lynn	Landscaping contractors	1986	2,894	700
Norris, Phillip Alexander	Pukekohe	Spray painter	1986	989	240
Otimi, Gerrard Te Oi	Mangere	Publisher	1984-1986	3,351	840
Pac Enterprises Ltd.	Pakuranga (formerly of Parnell)	Takeaway foods proprietor	1986	4,151	2,000
Pacific Chemical & Mineral Development Co. Ltd.	Auckland	Chemical and plastic importers	1986	3,320	820
Pane Services Ltd.	Wanganui	Bakers	1986	4,719	1,180
Personally Yours (1983) Ltd.	Auckland	Printers and monogrammers	1986, 1987	677	510
Prestige Security Services Ltd.	Whangaparaoa (formerly of Matakana)	Security consultants	1986	18,901	9,440
Quality Kitchens & Fittings Ltd.	Papakura	Manufacturers of kitchens and kitchen fittings	1986	1,255	305
Real Pictures Ltd.	Parnell	Photographic laboratory and gallery	1986	4,714	1,000
Redwood Haven Ltd.	Henderson	Resthome and hostel proprietors	1986, 1987	1,163	1,150
Refrigerated Stores Ltd. (in liquidation)	Manukau City (formerly of Manurewa)	Manufacturers of cool store systems	1986, 1987	44,982	16,750
Ronco Enterprises Ltd.	Papatoetoe	Secondhand dealers	1986	293	70
Rowan Morgan Enterprises Ltd.	Pukekohe	Builders	1986	2,970	740
Sea-Cruiser Marine Ltd.	Bucklands Beach	Pre-cut builders/boatbuilders	1986	8,518	2,800
Sewex Enterprises Ltd.	New Lynn	Sewing machine distributors	1984, 1985	1,034	510
Turnco Engineering Ltd.	Papatoetoe	Engineers	1984	5,211	1,000
Visual Compositions Ltd.	Auckland	Graphic designers	1986	1,287	320
<i>Whangarei</i>					
Carmont, Grant Reginald	Waipu	Plumber	1986, 1987	952	370
Hollister, Ross Clarke	Kaeo	Portable sawmill	1986	430	110
Kamo Print Ltd.	Whangarei	Printers	1986	3,805	945
J. L. McEntee Builders Ltd.	Paihia	Builders	1986	482	240
Maria, Jeanette Thora	Kaitia	Florist	1986	690	175
Matakohe Passenger Transport Ltd.	Matakohe	Passenger transport operators	1986	1,181	305
Maungaturoto Engineering Ltd.	Maungaturoto	Engineers	1986	11,793	3,800
Moffatt, Gary Ross	Russell	Dairy proprietor	1986	651	160
Omanene Contractors Ltd.	Whangarei	Forestry contractors	1986	3,815	1,900
Peak Enterprises Ltd.	Whangarei	Skating rink/video parlour operators	1986, 1987	1,572	385
Shepherd, Bruce McIntyre	Kaeo	Dairy farmer	1986	800	200

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 \$
Waikato Region					
<i>Gisborne</i>					
Caloi, Bruno	Picton (formerly of Gisborne)	Restaurateur	1986	565	142
Caloi, Heidi	Picton (formerly of Gisborne)	Restaurateur	1986	565	142
Flynn, John Darryl	Gisborne	Asphalter	1985, 1986	10,238	2,555
Lows Caterers Ltd.	Gisborne	Caterers	1986	10,483	2,630
Murray, John Peter	Gisborne	Manufacturing jeweller	1985, 1986	4,485	1,130
Nikora, Earle Paiariki	Gisborne	Forestry contractor	1986	3,819	960
<i>Hamilton</i>					
Allen, Deidre Ann	Frankton	Lunch bar proprietress	1986, 1987	1,647	400
Allen, Kay Elizabeth	Tokoroa	Farmer/hairdresser	1985, 1986	7,293	1,465
Barclay, Stanley David (in connection with Straight Panels Ltd.)	Nawton	Company manager	1986, 1987	11,293	895
Chittick, Robert Herbert	Te Kuiti	Farmer	1986	279	60
Croft, Stephen Craig	Whatawhata	Cartage contractor	1986	2,498	540
Devoy, Paul Bruce	Fairfield	Barrister/solicitor	1986	1,911	470
Jarret, Maurice Alan	Frankton	Superette proprietor	1986	494	240
Jims Autos Ltd.	Hamilton	Used car parts dealer	1986	1,416	350
Laws, James Edward	Ngaruawahia	Panelbeater/car painter	1986	7,216	720
Martin, Susan Joy	Te Kauwhata	Dairy/restaurant proprietress	1986	770	200
Mills, Peter Brian	Te Awamutu	Television serviceman	1986	419	205
O'Neill, Carol Lynn	Hamilton East	Lunch bar proprietress	1986	663	340
O'Neill, John Michael	Hamilton East	Lunch bar proprietor	1986	663	340
Pugh, Alan Phillip	Dinsdale	Spray painter	1983, 1984	3,313	590
J. Quinn Contractors Ltd.	Fairview Downs	Drainlaying contractors	1986	3,396	1,695
Smythe, Peter Anthony	Cambridge	Welder	1986	2,058	510
Stanley, Lesley Ann	Matamata	Farmer	1985, 1986	370	200
Stanley, Sydney Bruce	Matamata	Farmer	1985, 1986	370	200
C. S. Stephenson Ltd.	Hamilton	Clothing retailers	1984-1986	4,102	803
Straight Panels Ltd. (formerly Barclay and Eschenback Ltd.)	Frankton	Panelbeaters	1986, 1987	11,293	1,815
<i>Napier</i>					
Ballingall, David Stuart	Napier	Steel reinforcing contractor	1986	2,098	450
Cunningham, Meretene (in relation to the Kneecap Trust)	Napier	Manageress	1986	230	60
Franks Caravans Ltd.	Napier	Caravan dealers	1986	1,098	280
Fraser, Stuart Malcolm	Napier	Cleaning contractor	1986	203	50
Fraser, Vivienne Irene	Napier	Cleaning contractor	1986	203	50
Granny's Restaurant (1982) Ltd.	Hastings	Restaurant proprietors	1986	463	220
Holland, Mark David	Napier	Car painter and panel repairer	1986	2,245	550
Mitchell, Murray James	Auckland (formerly of Hastings)	Dairy/grocery proprietor	1986	583	290
O'Kane, Kevin William (in relation to the Kneecap Trust)	Napier	Senior training officer	1986	1,007	250
Roydhouse, Ian Grant	Napier	Roofing contractor	1986	392	100
Saunders, Angela Jane	Haumoana	Orchard contractor	1986	2,203	520
Topp, Leonie Gwen	Napier	Food bar proprietress	1986	120	60
<i>New Plymouth</i>					
Patel, Judith Mary	Bell Block	Builder	1986, 1987	5,683	1,420
Patel, Ramesh Chhiba	Bell Block	Builder	1986, 1987	11,367	2,840
Riley, Kevin John	Inglewood	Sawmiller	1986	4,499	1,120
<i>Rotorua</i>					
Custer Jeans Rotorua Ltd.	Rotorua	Clothing manufacturers	1986	16,741	1,650
Lakeside Resort Ltd.	Taupo	Motel proprietors	1986, 1987	1,176	586
Laxon, Loretta Kay	Rotorua	Cafe proprietress	1986	1,082	260
Louie, Sui Hung	Rotorua	Restaurant manager	1982-1984	15,322	1,915
Moon, Terry (in relation to Geyserland Automatics Ltd.)	Rotorua	Mechanic	1986	2,244	560
Murrell, Harry Roy (in relation to Lakeside Resort Ltd.)	Taupo	Motel manager	1986, 1987	1,176	292
Murrell, Noeline Maud (in relation to Lakeside Resort Ltd.)	Taupo	Motel manageress	1986, 1987	1,176	292
Splinters Steak House Ltd.	Ohakune	Restaurant proprietors	1986	1,440	160
Silva, John Anthony (in relation to Splinters Steak House Ltd.)	Whakatane (formerly of Taupo)	Chef	1986	1,440	160
Stan Louie Ltd.	Rotorua	Restaurant proprietors	1982-1984	15,322	1,915
<i>Tauranga</i>					
Bentley, Leslie Earle	Te Puke	Service station proprietor/grocery retailer	1986	579	285
Gaskill, Clement Brian John	Helensville (formerly of Opotiki)	Forestry contractor	1985	2,755	695
Graham, Simon John	Tauranga	Yacht rigger	1986	280	135
Hadfield, Geoff Arnold	Tauranga	Painter/decorator	1986	4,657	670
Jonathan, Brian Steven	Tauranga	Food bar proprietor	1986	334	170

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>Te Aroha</i>					
Bennett Contracting Company Ltd.	Paeroa	Agricultural contractors	1986	193	48
Frear, Peter Mark	Te Aroha	Farmer	1986	87	22
Frear, Rosemary Lillian	Te Aroha	Farmer	1986	87	22
Gordon, Geraldine Mary	Te Aroha	Earthmoving contractor	1986	282	70
Gordon, Phillip Ambrose	Te Aroha	Earthmoving contractor	1986	282	70
Hallett, William Lyndsay Graham	Waitoa	Agricultural contractor	1986	248	62
Martin, Cathryn Lee	Te Aroha	Farmer	1986	130	32
Martin, Graeme Laurence	Te Aroha	Farmer	1986	130	32
Opie, Dale Crespian	Te Aroha	Horse trainer	1986	252	125
Opie, Keith Bertrum	Te Aroha	Horse trainer	1986	252	125
Peninsula Electrical Services Ltd.	Coromandel	Electrical services	1986	698	174
Sanders, Maureen Joyce	Whitianga	Rest home proprietress	1986	331	135
Wood, Shane William	Te Aroha (formerly of Waitoa)	Farmer	1986	66	15
Wood, Suzanne Donna	Te Aroha (formerly of Waitoa)	Farmer	1986	66	15
<i>Central Region</i>					
<i>Masterton</i>					
Elers, Leonie Dale	Masterton	Takeaway food operator	1986	202	45
Thompson, Jennifer Avis	Hastings	Takeaway food operator	1986	202	45
<i>Palmerston North</i>					
Ace Sandblasting and Painting Ltd.	Palmerston North	Sandblasting and painting	1986	4,430	880
Dawick, Kerry Alfred	Palmerston North	Machinery contractor	1986	367	90
Gooding, Christina Hilda	Woodville	Restaurant proprietor	1986	288	75
Gooding, John James	Woodville	Restaurant proprietor	1986	288	75
Griffith, Bruce William	Palmerston North	Medical practitioner	1986	652	160
Hayes, Jean Mary	Foxton	Coffee lounge proprietor	1986	1,452	355
Lambert Properties Ltd.	Palmerston North	Motel proprietor	1986	163	40
Lester, Graeme Andrew	Levin	Clothing manufacturer	1986	2,205	500
Manawatu Textile Dyers Ltd.	Bulls	Textile dyers	1986	602	295
Mohi, Douglas	Palmerston North	Plasterer	1986	1,407	350
Montgomery, Roger	Norsewood	Sawmill operator	1986	3,972	2,000
Morgan, Frederick Graham John	Levin	Clothing manufacturer	1986	2,205	500
Russell, Christopher Earle	Palmerston North	Sharemilker	1986	100	30
Russell, Suzanne Margaret	Palmerston North	Sharemilker	1986	100	30
Sullivan, Michael James	Palmerston North	Dairy/grocery proprietor	1986	256	60
Tawera Trading Ltd.	Palmerston North	Car cleaning	1986	229	200
Tunncliffe, Robyn Beverley	Feilding	Clothing manufacturer and retailer	1986	824	205
C. A. and M. A. Walding Ltd.	Palmerston North	Nightclub proprietors	1986	387	95
Ward Brothers (PN) Ltd.	Palmerston North	Art suppliers	1986	678	170
<i>Wanganui</i>					
Bishop Auctions Ltd.	Wanganui	Auctioneers	1986	377	185
Cooper, Robert Grant	Wanganui	Farmer	1986	310	75
Currie, Colin Frederick	Wanganui	Mushroom grower/chartered accountant	1986	31,561	15,770
Fetzer Electrical Ltd.	Ohakune	Electrical contractor	1986	3,109	770
Healey, Alexander Bernard	Wanganui	Blacksmith/engineer	1986	1,934	1,000
Heapey, James George	Turangi	Land agent/insurance agent	1986	700	170
Hemara, Rangi	Ohakune	Contract vegetable picker	1986	1,941	480
McGregor, Lindsay Gordon	Wanganui	Fruit and vegetable retailer	1986	300	75
O'Shea, Leon Desmond	Waitotara	Fitch farmer	1986	3,574	1,785
O'Shea, Margaret Paterson	Waitotara	Fitch farmer	1986	3,574	1,785
Robinson, Dianne Carol	Wanganui	Hairdresser	1986	2,386	1,910
Steak Out 1985 Ltd.	Wanganui	Restaurant proprietors	1986	1,079	275
Whiteleigh Pacific Resources Ltd.	Wanganui	Horticulture/fishing	1986	8,720	1,950
<i>Wellington</i>					
David M. Taylor Ltd.	Wellington	Builders	1986	1,170	270
Fawcett, Francis John (in relation to Kensington Development Ltd.)	Papatoetoe	Property developer	1985	1,499	770
Harris, Roy Durrant	Titahi Bay	Upholsterer	1986	224	60
Hunter, Birkett Robert	Petone	Motor body specialist	1986	708	710
Huriwai Taxis Ltd.	Porirua	Taxi service	1986	13	10
Ika Fishing Company Ltd.	Wellington	Fishing	1986, 1987	681	170
Inc Restaurant Ltd.	Wellington	Restaurant proprietors	1986	814	200
Industrial Metrology and Tooling Agency Ltd.	Moera	Engineering merchants	1987	530	130
Intercrib Retaining Walls Ltd.	Stokes Valley	Crib wallers	1987	892	220
Jakeman, Mervyn Charles	Wellington	Hairdresser	1986	478	120
Knox, Janice Olive	Wainuiomata	Kindergarten	1987	111	60
T. J. Lewis Plumbers Ltd.	Kelson	Plumbers	1986	1,117	140

SCHEDULE IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				\$	\$
Low, Hue	Linden	Fruiterer	1986, 1987	181	180
McBride, Michael William	Heretaunga	Caterer	1986	2,162	1,620
Mackay, Colin Donald	Brooklyn	Builder	1986	646	160
McKay Development and Construction Ltd. (in liquidation)	Karori	Earthmovers/construction	1986	3,066	770
Maidstone Mushrooms Ltd. (in liquidation)	Upper Hutt	Mushroom farmers	1986	532	130
Maule, John Stuart	Wellington	Physiotherapist	1987	347	90
Moss, Alfred	Stokes Valley	Builder	1986	418	420
O'Flaherty, Terence Desmond	Wellington	Health food proprietor	1986, 1987	490	730
Osten Tailoring Ltd.	Wellington	Tailoring	1986, 1987	4,377	1,100
Palmer, Dean Richard	Upper Hutt	Building contractor	1986	1,217	300
Patel, Bharati	Newtown	Clothing retailer	1986	11,225	2,810
Pilcher Upholstery Ltd.	Paraparaumu	Upholsterer	1986	707	710
Professional Club Services Ltd.	Wainuiomata	Restaurant proprietors	1986	170	170
Quirke, Terence Michael	Raumati South	Builder	1986	1,502	760
B. & G. Regan Ltd.	Lower Hutt	Motel proprietors	1986	325	80
Regun Services Ltd.	Petone	Television services	1986	2,146	540
Ross, Kaye Annette	Wellington	Manicurist	1986	1,036	250
Runciman Motors Ltd.	Upper Hutt	Bus service	1986	3,089	770
Russell, Brian Harry Leslie	Lower Hutt	Painter/paperhanger	1986	4,132	1,050
Soagia, Upu	Berhampore	Taxi owner/driver	1986	415	100
Smith and Gage Steel Fixers Ltd.	Upper Hutt	Steel fixers	1985, 1986	2,130	790
Stewart, Ajena	Wellington	Receptionist/telephonist	1986	109	20
Wade, Charles Frederick Hamilton	Raumati Beach	Accountant	1986	7,257	1,810
Wala, Edward John	Seatoun	Takeaway food operator	1986	129	60
Window Cleaning Services Ltd.	Wellington	Window cleaners	1986	1,126	560
Southern Region					
<i>Blenheim</i>					
Cambridge, Michael John	Blenheim	Farmer	1986	2,389	1,200
<i>Christchurch</i>					
Beecroft, Wayne	New Brighton	Clothing manufacturer	1986	5,778	1,000
England, Brian	St Albans	Painter and paperhanger	1986	4,537	560
Hern, Terence Anthony	Marshlands	Car groomer	1986	1,523	600
Hooper, Brian James	Halswell	Roofing contractor	1986	13,636	3,407
Hungry Tiger Ltd.	Christchurch	Restaurant and fruit shop proprietor	1986	447	220
Keco Creations Ltd.	Cashmere	Hairdressing salon proprietor	1986	1,518	375
Maginess, Gavin Victor	Lincoln	Farmer	1986	500	126
Manders, Leo Philip	Bryndwr	Life assurance agent	1986	5,536	1,380
Merrimack Ltd.	Christchurch	Handbag manufacturers	1986	1,139	570
Mundy, Wendy Dayle	Harewood	Bartender	1986	401	100
Peter Andrews Builders Ltd.	Mairehau	Building contractors	1986	1,373	330
Popular Pets Ltd.	Christchurch	Pet shop proprietors	1986	126	30
Tone International Ltd.	Beckenham	Restaurant proprietors	1986	556	140
Smith, Barry Alexander	New Brighton	Butcher	1986, 1987	7,011	680
Woods, Gordan Leonard	Christchurch	Amusement parlour proprietor	1986, 1987	1,779	444
Sword, Lindsay Allan	Christchurch	Spray painter	1986	337	168
<i>Dunedin</i>					
Botting, William David	Mosgiel	Panelbeater	1985	8,584	2,140
Brown, Larry Roland Allan	Arrowtown	Restaurateur	1986	1,463	367
Camplin, Wayne Ralph	St Kilda	Spray painter	1986	3,422	345
K. J. Kirkby and Associates Ltd. (in receivership)	Dunedin	Computer software producers	1985, 1986	21,672	5,390
McKechnie, Donald Ernest Cameron	Fairfield	Garden supplier	1986	523	260
Rose, Robert Gordon	Queenstown	Builder	1986	3,599	1,805
Stewart, David Frederick	Dunedin	Roofing contractor	1986	1,574	313
Stewart, Karen Irene	Dunedin	Roofing contractor	1986	1,574	313
P. and J. Turnbull Ltd.	Dunedin	Health studio	1986	3,856	975
Wanaka Motors (1979) Ltd.	Wanaka	Motor vehicle dealers and garage proprietors	1985, 1986	6,077	1,515
<i>Greymouth</i>					
Karamea Motors (1981) Ltd.	Karamea	Service station	1986	42	42
<i>Invercargill</i>					
Barton, Harry Charles	Gore	Barrister and solicitor	1985	1,378	455
Lillie, Stuart Arthur Campbell	Gore	Barrister and solicitor	1985	1,378	455
Davis, Mana Wayne	Invercargill	Restaurateur	1986	162	40
Davis, Ronda Vana	Invercargill	Restaurateur	1986	162	40
Diamond Jewellers Ltd.	Invercargill	Jewellers	1985	69	70
Duncan, James	Invercargill	Engineer	1985, 1986	1,130	760
Galle, Gerard Ignatius	Invercargill	Painter	1985	291	70
Keach, Robin Lance	Winton	Engineer	1986	198	50
McDermott, Trevor William	Invercargill	Paper recovery	1985	102	100
Saunders, Keith Richard	Invercargill	Logger and post cutter	1986	782	195

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 \$
Stanley, Gordon Arthur	Wallacetown	Mobile sawmiller	1986	325	30
Van Hattum, Gayle Daphne	Queenstown	Beauty therapist	1985	379	80
Woodlands Motors (1975) Ltd.	Woodlands	Service station and garage	1985	1,581	790
Wyndham Electrical Services (1982) Ltd.	Wyndham	Electrical services	1986	257	64
<i>Nelson</i>					
Annesbrook Engineering Ltd.	Nelson	Engineers	1986	525	130
Borlase, William Donald	Takaka	Freight carrier	1986	245	70
McLaughlin, Paul Francis	Nelson	Farmer/builder	1986	3,135	780
Smallman, Joseph Toha	Richmond	Logging contractor	1986, 1987	236	115
Van de Ven, Cornelius Antonius	Nelson	Fruit and vegetable distributor	1986, 1987	1,569	260
Wattwill Satellite TV Systems Ltd.	Motueka	Satellite television systems	1986	1,827	450
Weir, Ronald John	Nelson	Silviculturist	1986	507	125
<i>Timaru</i>					
Brodrick, Kirsty Alison	Waimate	Agricultural contractor	1986	1,105	280
Electronic Enterprises Ltd.	Timaru	Electrical retailer	1986	5,461	2,720
Gallagher, Kevin James	Waimate	Physiotherapist	1986, 1987	713	180
King Furniture (South Canterbury) Ltd.	Timaru	Furniture retailer	1986	129	130
Pleasant Point Pharmacy Ltd.	Pleasant Point	Pharmacist	1986	676	165
Timaru Coal Contractors Ltd.	Timaru	Cartage contractor	1986	4,120	410
Waimate Appliances Ltd.	Waimate	Electrical retailer	1986, 1987	2,194	555
Winchester Motors (1980) Ltd.	Winchester	Service station and garage	1986	3,589	895