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# **SUPPLEMENT**

## TO THE

# NEW ZEALAND GAZETTE

OF

WEDNESDAY, 15 APRIL 1987

Published by Authority

WELLINGTON: WEDNESDAY, 22 APRIL 1987

# NAMES OF TAX EVADERS

## THE NEW ZEALAND GAZETTE

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)	(2)	(3)	(4)	(5)	(6) Amount o	(7) Amount
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Offence(s) Occurred†	Estimated Amount o Tax Evaded	of f Penal Tax
	·	- <u> </u>			\$	\$
Northern Region						
Auckland						
Fa'apoi, Petelo George Karonty	Mount Albert	Freight operator/barman	Α	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	Α	1982, 1983	2,673	1,770
Waikato Region	-					
Hamilton						
Shephard, Herbert William	Hillcrest	Retired school teacher/	Α	1975-1983	11,649	11,400
David	111101051	clerk				
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 McCleary, Sylvia Ann	Waipawa Waipawa	Grocery manager Teacher's aide	A A	1982–1984 1982–1984	767 900	750 720
Central Region	•					
Wellington						
Auelua, Salevasa	Newtown	Bus driver	Α	1979-1984	2,648	1,480
Elley, Harry James	Upper Hutt	Cleaning contractor	Α	1980-1981	9,837	5,050
Thompson, Jennifer Mary	Karori	Administrative assistant	Α	1977-1982	3,042	2,400
Southern Region						
Christchurch						
Becker, Kevin Jayne	Christchurch	Farmer/dealer	Α	1976, 1977, 1979, 1980	37,152	37,130
Wallace, John Francis	Waltham	Driver	Α	1980–1984	6,711	1,675
Dunedin						
Alexander, Doreen May	South Dunedin	Coffee bar assistant	Α	1981-1984	2,284	570
Desborough, Peter Mathew	Roslyn	Company representative	Α	1981-1983	2,226	1,110
Edwards, Diane	Bradford	Dental assistant	A	1982-1984	1,814	450
Timaru						0 (00
Oaklands Farm Ltd.	Timaru	Dairy and cropping farmer	Α	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.

## THE NEW ZEALAND GAZETTE

#### SCHEDULE II

Persons other than those in schedule 1 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.

(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) Amour of Penal T Impose
······································	· · · · · · · · · · · · · · · · · · ·	<u> </u>			\$	\$
Northern Region					Ψ	Ψ
<i>uckland</i>						
Vati, Pulusila Filifili	Otara	Welder	А	1984	475	400
Batty, Paul Winthrop	Snells Beach	Paramedic	Â	1984	298	75
	(formerly of					
	Royal Oak)					
Bernards, Colleen Mary	New Lynn	Machinist	A	1984	374	300
Booth, Carl Clynton George	Whangaparaoa	Welder	A	1984	305	300
	(formerly of Remuera)					
Daniels, Te Awa	Papatoetoe	Machinist	А	1985	277	135
Davey, Pamela Joy	Freemans Bay	Private hotel operator	Ă	1982-1985	1,033	1,030
Davies, Paul Richard	Bucklands Beach	Spray painter	Α	1985	278	270
Dick, Gregory Mark	Glen Eden	Driver	А	1985	265	260
Doig, Ruth Dawn	Remuera	Shop assistant	Ą	1985	318	150
ili, Tangi Ilia, Elia	Otara Kumeu	Process worker	A	1985	604	300
Evile, Nive	Otara	Labourer Packer	A A	1985 1985	262 224	260 220
a'alepo, Tauilo	Otara	Charge hand	Â	1985	243	120
aafua, Lilly-Jane	Massey	Machinist	Â	1985	463	230
Faalafi, Koria (also known as	Otara	Labourer	Â	1983	1,462	300
Tafulu, Kore)					,	
aatele, Mataia Suega	Wiri	Cutter	A	1985	1,116	1,100
faatuele, Mailata	Otara	Process worker	A	1985	214	100
aifua, Leolofi Aita	Henderson	Manageress	A	1985	393	390
Saitua, Paee	East Tamaki	Welder	A	1985	575	570
aleuka, Tuleimoka Jinau, Sione	Glen Innes Otahuhu	Packer Labourer	A	1985 1985	213 253	210 250
Finlayson, Susan Jean	Westmere	Receptionist	A A	1985	233 247	250
Finnerty, Bryan James	Mount Roskill	Storeman	Â	1985	236	120
loras Sauna Ltd.	Auckland	Sauna parlour proprietors	Â	1979-1984	11,143	11,160
rampton, Christine May	Glenfield	Receptionist	A	1984	396	150
ree, John Gregory	Onehunga	Sales manager	Α	1984	338	340
Jascoigne, Samuel	Mangere	Roofer	Α	1985	221	220
Goldie, Allan George	Henderson	Storeperson	Α	1985	247	250
Goulter, Graham Wilton	(formerly Ranui)	Shop monogon	٨	1984	(7)	650
Goulton, Robin	Torbay Avondale	Shop manager Nurse aid	A A	1985	672 332	650 300
Grandison, James Stuart	Remuera	Marketing analyst	Â	1985	343	150
Greener, Joseph Peter	Birkdale	Printer	Â	1985	251	250
Juild, Andrew	East Tamaki	Plastics worker	Â	1985	234	230
Suthrie, Lynda Jane	<b>Bucklands Beach</b>	Manager	Ā	1985	351	350
Ia, Hong Hai	Papatoetoe	Brewery worker	Α	1985	256	250
la, Trinh Yen	Mount Eden	Clerk	A	1983, 1984	629	650
lamblyn, Brett Gary	Blockhouse Bay	Assistant cable joiner	A	1985	373	370
lansen, Vinita Lynn	Mangere	Central sterile supply department assistant	A	1985	274	270
Iarrison, Rex John	Grey Lynn	Commercial artist	Α	1985	419	420
Hart, Joanne May	Hillsborough	Receptionist	Â	1985	357	350
lastings, Jeremy Keith	Glendowie	Builder and welder	Â	1985	335	330
lausia, Nancy	Mangere East	Label weaver	Α	1985	274	270
Iavili, Romeo	New Lynn	Setter	Α	1985	470	470
Hazlewood, Donald Mathew	Browns Bay	Labourer	A	1984	321	100
Gordon Iemana, Mana	Massey	Labourer	•	1985	195	100
lenderson, Brett James	Glenfield	Orderly	A A	1985	185 380	380
lenry, Darryn Spence	Mangere	Factory hand	Â	1985	230	230
lereora, Shirley, Maria	Avondale	Car cleaner	Ă	1985	222	100
Nannett			· •		منا کی ہیم	100
lills, William	Mangere East	Freezing worker	Α	1985	237	230
loeft, Arthur Robert John	Grey Lynn	Storeman	Α	1985	293	290
loffman, William John	Massey	Carpenter/labourer	A	1985	183	180
Iohaia, Šidney Iolani, Tavita (David)	Mangere	Labourer/trainee carver	A	1985	225	220
Iolani, Tevita (David) Iole, Gilbert Michael	Grey Lynn Auckland	Despatch storeman	A	1985	315	150
Iole, Maria Patricia	Auckland Otahuhu	Tally clerk Bank officer	A	1985	372	180
Ioltom, Craig Stanley	Mangere	Presser	A A	1985 1985	234 246	230 120
Iowgate, Grant Stephen	Manurewa	Storeman	A	1985	240 548	540
Iuia, Leslie	Pukekohe	Process worker	Â	1985	573	570
ackson, David Robert	Mount Roskill	System development	Â	1981, 1983, 1984	3,513	1,730
	<b></b>	manager				·
arvis, Gardyne Margaret	Mount Albert	Pattern grader	A	1982-1984	1,402	700
eader, Anthony	Te Atatu	Motor vehicle dealer	B	1976-1981	26,351	6,500
um, Choy um, Wing Kai	Bombay	Market gardener	A	1982, 1983	828	500
um, Wing Kai AcIntyre, Gavin Lance	Bombay Papatoetoe	Market gardener	A	1982, 1983	980	610
Touristo, Cavin Lance	1 apainette	Shipping clerk/furniture trainee	A	1985	232	50
foot ashlan Kanash	Northcote		А	1982-1984	2,836	700
AacLachlan, Kenneth	nonncole	Cartage contractor/				

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## THE NEW ZEALAND GAZETTE

### 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) Amour of Penal T Impose
		· · · · · · · · · · · · · · · · · · ·			s	\$
Aoynahan, David John Nakataura, Oruru (formerly	Glen Eden Grey Lynn	Computer store manager Retired bakery storeman	A A	1985 1985	166 2,276	50 1,700
known as Toru, Rau) Naughton, Gwendolyne Rhoda	Manurewa	Commercial artist and potter	Α	1982-1984	1,913	1,500
leilson, Patrick Joseph	Kingsland	Cleaner	A	1983-1985	971	725
lelson, Robyn Lorraine lygard, Tracy Ruke	Mount Roskill Papatoetoe	Receptionist/typist Telephonist	A A	1985 1985	251 228	250 200
'Connor, Brian	Birkenhead	Tutor	Â	1982-1984	2,089	2,000
xley, John George	Howick	Cook	A	1981-1984	1,470 1,706	1,450
ace, Clarence	Helensville (formerly of	Beef farmer (formerly accountant)	Α	1981-1983	1,706	1,690
almer, Ruby May	Birkdale) Castor Bay	Retired machinist	А	1981-1984	1,458	720
almer, William John	Castor Bay	Metal controller	Â	1981-1984	3,616	1,795
ickett, Leonard Walter	Otahuhu	Hotel manager	A	1982	640	950
ameka, Eddie Tote (Junior) asmussen, Finn Gronlund	Mount Roskill Bucklands Beach	Process worker Welder	A A	1985 1979–1981	565 1,269	560 1,240
asmussen, Jorn Gronlund	Pakuranga	Welder	Â	1979-1981	726	690
asmussen, Niels Peter Gronlund	Pakuranga	Welder	Ā	1979-1982	1,526	1,450
Rewi, Darrell Joseph Richardson, Shane Noel	Mount Albert Thames (formerly	Labourer Butcher	A A	1985 1985	1,286 276	1,280 275
tiggs, Angela May	of Otahuhu) Glenfield	Clerical worker	А	1983, 1984	582	570
Rogers, John	Papatoetoe	Retired scientist/consultant	Α	1981–1984	2,809	2,800
Rogers, Mary Augusta	Papatoetoe	National superannuitant beneficiary	Α	1981–1984	277	270
oma, Madhukanta	Point Chevalier	Fruiterer	A	1979, 1980	4,321	960
oma, Raman Yanu, Ene (also known as Tanu, Mary and Tanuvasa, Mele)	Point Chevalier Panmure (formerly of Grey Lynn)	Fruiterer Sewing machinist	A A	1977–1980 1985	8,051 171	8,000 175
anuvasa, Frank	Panmure (formerly of Grey Lynn)	Spray painter	Α	1985	957	900
iplady, Ian George	Australia (formerly of Mount Albert)	Second-hand dealer	В	1980	194	150
iplady, Patricia Elsie Dorothy	Australia (formerly of Mount Albert)	Second-hand dealer	В	1980	194	150
unui, George	Mount Albert (formerly of Mount Wellington)	Rigger	A	1984	341	340
Vallwork, Egon	Glen Innes	Turner	Α	1984, 1985	583	573
Villiams, Robert Douglas Vilson, Ross Leonard	Mangere Papatoetoe	Storeman Storeman	A A	1984 1984	208 243	200 240
Vhangarei						
bremner, Athol Keith Cannell, Murray	Hikurangi Whangarei (formerly of	Driver Carpenter	A A	1985 1985	534 319	250 100
Cedric Rowe Ltd.	Gisborne) Australia (formerly	Restaurateurs	Α	1981-1983	73,785	145,000
herrington, David Matthew	of Paihia) Ohacawai	Labourer	А	1985	292	300
Currie, Lavinia Dirks, William Eric	Kawakawa Whangarei	Housewife Forecourt	Â	1985 1985	280 448	50 100
MRS, William Life	, interesting	attendant/shepherd				
Frihe, John Charles Faimalie, James	Kaitaia Whangarei (formerly of New	Tyre retreader Welder	A A	1985 1985	362 521	100 200
Fletcher, Steven Henry	Plymouth) Whangarei	Labourer	Α	1985	305	200
Harris, Robert Charles Owen	Whangarei	Taxi-cab operator	Α	1981-1983	2,225	910
lati, Perry	Moerewa	Labourer/bush hand	A	1985 1985	398 293	200 200
leihei, Robin Rapine Iouse, Sheila Jean	Kerekeri Whangarei	Freezing worker Social worker	A A	1979–1984	756	210
louse, Snella Jean lunt, Bruce Dean	Wellsford	Setter	Α	1985	418	100
Parkes, Tracey Ann	Maungaturoto	Laboratory assistant	A	1985	209 276	100 250
Perry, Noel Allan	Whangarei Moerewa	Welder Housemaid	A A	1985 1985	1,132	250 150
Pihema, Tuhi Eve Smith, Andrew Thomas	Moerewa Tangowahine (formerly of Auckland)	Refinery operator/salesman	Â	1985	387	300
Stevenson, David Wayne	Russell	Fisherman	В	1983, 1984	4,521	590
Waddell, Jeffrey Martin	Whangarei	Rigger	A	1985	1,238 562	350 100
Webb, Larry	Ohaewai Dargaville	Trainee linesman Hotel assistant	A	1985 1985	290	150
Williams, Ian		manager/pig farmer				

# THE NEW ZEALAND GAZETTE

### SCHEDULE II-continued

(1)	(2)	(3)	(4) Natura	(5)	(6) Amount or	(7) Amour
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Evasion Occurred†	Estimated Amount of Tax Evaded†	Penal T Impose
Waikato Region					\$	\$
Hamilton						
Douglas, Christopher Gilbert	Dinsdale	Gift shop proprietor	Α	1983	1,339	650
Douglas, Lynne Patricia Hendry, Melvyn Clive	Dinsdale Whitianga	Gift shop proprietress Serviceman/storeman	A A	1983 1981	804 1,317	400 250
ichury, wiervyn chve	(formerly of Tokoroa)	Servicemany storeman	А	1901	1,517	250
Napier						
Nicholl, Lewis Dean Rotorua	Hastings	Agricultural contractor	Α	1983, 1984	773	120
Holtham, Colin Douglas Fauranga	Taupo	Farm manager	Α	1984	137	130
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	А	1984	1,726	340
Wilson, Craig Park <i>Te Aroha</i>	Te Puke	Electrican	A	1982-1984	2,044	490
Milne, April Mary	Paeroa	Nurse	А	1981-1983	1,052	263
C <b>entral Region</b> Masterton						
Evans, Murray James (deceased)	Masterton	Second-hand dealer	В	1980-1985	94,989	13,850
Palmerston North Baker, Jeffrey Vincent	Palmerston North	Musician/office manager	٨	1983, 1984	621	400
Dewes, George William	Kimbolton (formerly of Mount	Machine setter	A A	1985, 1984 1985	631 868	400 400
~ <b>T</b> . <b>T</b> .	Wellington)			100.		
Frace, Jonathan James	Mount Wellington (formerly of Palmerston North)	Medical orderly/barman	A	1985	568	55
Iovell, Peter Edwin	Palmerston North	Freezing worker/musician	Α	1982, 1984	1,938	1,150
Iua, Thai Son	Palmerston North (formerly of Papataoetoe)	Welder	A	1984	388	300
Kete, Brendon Roy	Palmerston North	Driver	A	1985	1,260	125
Drsborn, Peter Robert peedy, Donald Phil	Feilding Herbertville	Social worker Farmer/rural mail	A A	1985 1979–1983	1,060 1,987	410 1,485
•		contractor	Α			
traker, Philip Michael Vellington	Palmerston North	Parts assistant	A	1985	577	90
Cusin, Leno Joseph Cusin, Mario Joseph	Totara Park Heretaunga	Spraypainter Panelbeater	A A	1978-1981 1978-1981	3,756 4,595	1,655 2,135
Elley, Harry James	Upper Hutt	Cleaning contractor	Α	1982, 1983	25,498	9,000
litchcock, Lloyd Keith andilands, Ronald Stewart	Linden Pakuranga	Bank officer Sales manager	A A	1982–1984 1976–1983	1,747 20,178	1,600
· ·	(formerly of Lower Hutt)	Sales manager	A	1970-1985	20,178	12,300
mith, Janette Dorothy (also known as Richardson, Jan)	Wellington	Sales representative, model and cashier	Α	1981-1983	4,748	1,800
amati, Mickey (also known as Tamati, Mary)	Porirua	Cleaner	А	1976-1983	5,227	2,830
Soscano, Salve Peter Soung, Ken Lew (deceased)	Tawa Lower Hutt	Carpenter Fruiterer	A A	1974–1980 1973–1979		27,650 10,600
Southern Region	Lower Hutt	Tuncier		1775-1777	17,550	10,000
Cresswell, Kevin Peter	Blenheim	Labourer	А	1985	240	170
rey, Peter Delyon Matehaere	Blenheim	Labourer	Ă	1985	200	100
Christchurch Jecker, Kevin Jaye	Christchurch	Farmer/dealer	А	1972, 1973, 1974,	8,243	8,210
ewis, John Alan	Christchurch	Night porter	А	1978 1982, 1983	1,117	555
aylor, Colin Maxwell aylor, Leonard Derek Dunedin	Christchurch Hoon Hay	Labourer Salesman	A A	1985 1982–1985	389 1,420	195 715
rown, Christopher	Clinton	Shearer	А	1985	364	100
larkson, Barbara Ann	St Clair	Company	A	1978-1982	12,519	6,070
Davies, Henry Timothy	Milton (formerly of	manageress/tutor Labourer	А	1985	245	125
unedin Plumbers Ltd.	Lovells Flat) North East Valley	Plumbers	А	1981-1983	1,457	530
					A 4 4 4 1	250

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## THE NEW ZEALAND GAZETTE

SCHEDULE II-continued

(1)	(2)	(3)	(4)	(5)	(6) Amount or	(7) Amoun
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Evasion Occurred†	Estimated Amount of Tax Evaded†	of Penal Ta Impose
					\$	\$
Gorman, Paul John	Mosgiel	Labourer	Α	1985	217	75
Harkess, Stanley David	Ravensbourne	Retired sheet metal worker	Α	1985	444	120
Hendry, Paul Kenneth	Andersons Bay	Fireman/cleaner	Α	1985	434	50
Irvine, Alexander	Kew	Retired	Α	1980, 1981		10.220
Kemble, Darryl Ernest Leslei	Alexandra	Driver	Α	1985	365	100
Pierce, Gary Douglas	Cromwell	Mechanic	Α	1985	245	- 80
Purton, John Richard	Andersons Bay	Retired jeweller	Α	1984, 1985	1.899	200
Travelwright Services Ltd.	Dunedin	Travel agents	Α	1978-1981	10,880	5,540
Greymouth					,	,-
Hutchison, James William Merl	Hokitika	Retired	А	1984	511	200
Invercargill						
Argyle, Ellen Elizabeth	Invercargill	Meat packer	Α	1982-1984	2,884	210
Ballan, Roger Howard Palmer	Invercargill	Retired	Ä	1984, 1985	2,805	1,144
Bryson, John Alexander	Gore	Farmer	А	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	Ä	1979-1985	10,306	1.920
Cook, Robert Buchan	Gore	Traffic officer	Ä	1983-1985	1,797	870
Dignan, Jill	Gore	Shop assistant	Ă	1983-1985	1.863	580
Dignan, Louis Arthur	Gore	Department manager	Â	1983-1985	1,863	620
Duff, Patricia Ann	Wakatipu	Typist clerk	Â	1983-1985	2.950	250
Dwyer, Raymond John	Invercargill	Electrical inspector	Â	1984	1,268	590
Falconer, Elizabeth Marion	Gore	Housewife	Â	1983-1985	1,772	660
Lidderdale	0010	110450	11	1705-1705	1,772	000
Ferguson, Hugh Fraser	Wyndham	Food processor	А	1983-1985	3,248	1.820
Robb, Anthony John	Gore	Motor mechanic	Â	1981-1985	3,990	850
Rodgers, Michael Gerrard	Gore	Carpenter	Â	1983-1985	2,259	370
Short, Peter John	Invercargill	Freezing worker	Ă	1982-1985	3,927	635
Shuttleworth, Carol Lynne	Invercargill	Housewife	Â	1984	1,304	150
Stehlin, Ailene J.	Invercargill	Cleaner	Â	1984, 1985	576	190
Stehlin, Robert	Invercargill	Engineer	Â	1984, 1985	2.669	1,200
Thompson, Jennifer Joyce	Invercargill	Social worker	Â	1984	744	230
Valli, Keith Thomas	Otautau	Coal-miner	Â	1983-1985	1,893	230 880
Wheeler, Richard Lindsay	Invercargill	Freezing worker	Ă	1983-1985	1,893	
Whelan, Mervyn Lewis	Invercargill	Baker	Â	1982-1985	1,212	360 420
*Column (4) indicates the natu	•		л	1702-1703	1,414	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)	(2)	(3)	(4)	(5) Amount of	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Northern Region					
Auckland					
Cordova Reception Lounge Ltd. Ghia Demolition Ltd. (in voluntary liquidation)	Papatoetoe Auckland	Reception lounge proprietors Demolition contractors	1984, 1985 1983, 1984	6,849 40,359	1,635 
Katrina Childrens Fashions Ltd. McKenzie, Gary Robert Melia Painting Co. Ltd. Prendiville, Paul Joseph Sewex Enterprises Ltd. Wholesale Stereo Ltd. (in liquidation)	Auckland Glenfield Onehunga Sandringham New Lynn Saint Heliers	Clothing manufacturers Joiner Painters Building contractor Sewing machine distributors Audio equipment retailers	1984 1985, 1986 1984, 1985 1985 1984 1979	9,036 2,534 678 2,141 572 5,423	4,450 2,525 335 275
Whangarei					
Johnson, Timoti Brian Omanene Contractors Ltd. Waenga, Iris Evelyn	Whangarei Whangarei Whangarei	Steak house proprietor Forestry contractors Steak house proprietress	1985 1985, 1986 1985	3,217 2,651 3,216	1,300
Waikato Region Hamilton					
O'Sullivan, Patrick Francis Stacey Lee Manufacturing Ltd.	Te Kuiti Frankton	Builder Clothing manufacturers	1985 1984–1986	8,984 24,012	13,475 2,395

# THE NEW ZEALAND GAZETTE

#### SCHEDULE III—continued

(1)	(2)	(3)	(4)	(5) Amount of	(6) Amount
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Tax Deductions Involved in Offence(s)	of Penal Ta Imposed
Napier				\$	\$
Hodges, Iain	Hastings	Builder	1983	2,270	700
Rotorua	1 uotingo	Dunitari	1705	2,270	, ,,,,,
Phillips, Louis Ruihana Phillips, Mere Matekino Rangi, Timothy James (also known as Rangitakatu, Timothy James)	Rotorua Rotorua Ngongotaha	Souvenir retailer Souvenir retailer Seafood processor	1985, 1986 1985, 1986 1984–1986	7,084 7,084 4,941	3,450 3,450 -
Sadlier, Meather Colvin Sadlier, Michael William Latham	Turangi Turangi	Motel proprietress Motel proprietor	1985 1985	1,783 1,783	1,765 1,765
Tauranga					
Smith, Gray (also known as Smithe, Gary or Smithe, Gray)	Lake Rotoiti (formerly of Tauranga)	Hairdresser	1985	3,001	<b>-</b>
Weck, Denise Ann	Tauranga	Coffee bar proprietress	1985	1,071	-
<i>Te Aroha</i> Custom Homes Ltd. Helvetia Industries Ltd. Smythes Quarries Ltd.	Thames Waihi Ngatea	Builders Engineers Quarry operators	1986 1985 1984, 1985	1,813 10,584 2,261	180 1,000 562
Central Region					
Wanganui					
Albrett, Brian William	Wanganui	Builder	1986	6,111	1,500
Wellington					
Art Furniture (1984) Ltd.	Paraparaumu Beach	Joinery manufacturer	1985, 1986	2,654	1,300
Auto Valet (1974) Ltd. Denver Videotronics NZ Ltd.	Lower Hutt Christchurch (formerly of Wellington)	Car groomers Amusement parlour operators	1985 1982–1984	1,387 8,339	340 4,085
Elley, Harry James	Upper Hutt	Cleaning contractor	1984, 1985	2,279	455
Southern Region Christchurch					
Bibba Dressmaking Ltd. Carney, Winston Raynor Merrimack Ltd. Watson, Hamish Erskine	Christchurch Aranui Christchurch Ilam	Dressmakers Panelbeater Handbag manufacturers Coffee bar proprietor	1985 1985, 1986 1986 1986	3,519 3,081 5,227 216	2,600
Dunedin	N7 · 1		1005	2.0(2	
Botting, William David Burling, Terrance William (in relation to T. W. Burling and Sons Ltd. (in liquidation))	Mosgiel Owaka (formerly of Middlemarch)	Panelbeater Company director	1985 1984–1986	3,962 30,042	1,980 800
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 opson, John Charles <i>Invercargill</i>	Dunedin Wingatui	Garage proprietor Bush/logging contractor	1985 1983–1985	2,808 5,653	1,400 1,415
Fenton, Marion Thomson Robin Isaac Electrical Ltd. Damaru	Invercargill Gore	Hairdresser Electricians	1985 1983, 1984	4,514 12,448	400 3,105
G. W. Adamson and Son Ltd. Hill, Wayne Arthur	Oamaru Omarama	Transport operators Shop assistant	1985, 1986 1984, 1985	3,883 1,636	-
limaru	<b>D</b> ' 1'		1005	0.07	
amieson, Mary Patricia	Fairlie	Food bar proprietress	1985	396	-

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## THE NEW ZEALAND GAZETTE

#### 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)	(2)	(3)	(4)	(5) Amount of Tax	(6) Amount
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Deductions Involved in Offence(s)	of Penal Ta Imposed
				\$	\$
Northern Region Juckland					
ir Treatment (Auckland) Ltd.	Auckland	Cleaners and maintainers of air conditioning equipment	1985, 1986	2,978	
ledford, Frederick William	Glen Eden	Printer	1986	1,342	225
ledford, Janet Lorna	Glen Eden	Printer	1986	1,342	225 9,400
Capri Construction Ltd.	Avondale	Construction contractors	1986 1986	37,675 5,698	9,400
larke Photography Ltd.	Howick Henderson	Photographers Upholsterers	1980	13,189	6,525
Cube 2 Ltd. Dalley, Stuart William	Blockhouse Bay	Sheetmetal worker	1986	2,020	520
Delegats Vineyard Ltd. (in receivership)	Henderson	Wine growers	1986	19,072	4,700
3. E. & C. R. Dixon Ltd.	Manurewa	Superette and dairy proprietor	1986	2,059 4,617	510 1,640
Douglas, Sharon Natalie	Glenfield	Employment agency	1986, 1987 1985, 1986	4,017	1,040
Erceg, Gary John Europarts Ltd.	Henderson Takapuna	Car painter Motor vehicle parts sales and service	1986	885	220
Foley, Kathleen Emma	Papakura	Service Sewing and knitting machine retailer	1986	250	70
Jabex 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 1984	473 833	110 200
an 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
Vilat, Tony Dick	Orakei	Building contractor	1986	1,689	420
Montel Investments Ltd.	Howick	Coffee lounge proprietors	1984, 1985	1,149 1,790	275 875
Nelson, Michael William	Swanson	Delicatessen proprietor Clothing manufacturer	1985 1986	10,157	2,540
Neptune Garments Ltd.	Manurewa Mangere East	Food bar proprietor	1986	487	485
Nichols, Leigh Tanton Nikau Contractors Ltd.	New Lynn	Landscaping contractors	1986	2,894	700
Norris, Phillip Alexander	Pukekohe	Spray painter	1986	989	240
Dtimi, Gerrard Te Oi Pac Enterprises Ltd.	Mangere Pakuranga	Publisher Takeaway foods proprietor	1984–1986 1986	3,351 4,151	840 2,000
	(formerly of Parnell)		1007	2 220	820
Pacific Chemical & Mineral Development Co. Ltd.	Auckland	Chemical and plastic importers	1986 1986	3,320 4,719	1,180
Pane Services Ltd.	Wanganui Auckland	Bakers Printers and monogrammers	1986, 1987	677	510
Personally Yours (1983) Ltd. Prestige Security Services Ltd.	Whangaparaoa (formerly of	Security consultants	1986	18,901	9,440
Quality Kitchens & Fittings Ltd.	Matakana) Papakura	Manufacturers of kitchens and	1986	1,255	30:
Real Pictures Ltd.	Parnell	kitchen fittings Photographic laboratory and gallery	1986	4,714	1,000
Redwood Haven Ltd. Refrigerated Stores Ltd. (in liquidation)	Henderson Manukau City (formerly of	Resthome and hostel proprietors Manufacturers of cool store systems	1986, 1987 1986, 1987	1,163 44,982	1,150 16,750
Ronco Enterprises Ltd.	Manurewa) Papatoetoe	Secondhand dealers	1986	293	-70
Rowan Morgan Enterprises Ltd.	Pukekohe	Builders	1986	2,970	74
Sea-Cruiser Marine Ltd.	<b>Bucklands Beach</b>	Pre-cut builders/boatbuilders	1986	8,518 1,034	2,80 51
Sewex Enterprises Ltd.	New Lynn	Sewing machine distributors Engineers	1984, 1985 1984	5,211	1,00
Turnco Engineering Ltd. Visual Compositions Ltd.	Papatoetoe Auckland	Graphic designers	1986	1,287	32
Whangarei		Diversion	1986, 1987	952	37
Carmont, Grant Reginald	Waipu	Plumber Portable sawmiller	1986, 1987	430	11
Hollister, Ross Clarke Kamo Print Ltd.	Kaeo Whangarei	Printers	1986	3,805	94
J. L. McEntee Builders Ltd.	Paihia	Builders	1986	482	24
J. L. MCEINCE DUILLEIS L.G.	Kaitaia	Florist Passenger transport operators	1986 1986	690 1,181	17 30
Maria, Jeanette Thora Matakohe Passenger Transport	Matakohe				
Maria, Jeanette Thora Matakohe Passenger Transport Ltd.		Engineers	1986	11,793	
Maria, Jeanette Thora Matakohe Passenger Transport Ltd. Maungaturoto Engineering Ltd.	Matakohe Maungaturoto Russell	Engineers Dairy proprietor	1986	651	16
Maria, Jeanette Thora Matakohe Passenger Transport Ltd.	Maungaturoto Russell Whangarei	Dairy proprietor Forestry contractors	1986 1986	651 3,815	16 1,90
Maria, Jeanette Thora Matakohe Passenger Transport Ltd. Maungaturoto Engineering Ltd. Moffatt, Gary Ross	Maungaturoto Russell	Dairy proprietor	1986	651	3,80 16 1,90 38

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# THE NEW ZEALAND GAZETTE

## SCHEDULE IV—continued

(1)	(2)	(3)	(4)	(5) Amount of	(6) Amoun
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Tax Deductions Involved in Offence(s)	of Penal Ta Imposed
Waikato Region				\$	\$
Gisborne		<b>D</b>	1007		1.40
Caloi, Bruno	Picton (formerly of Gisborne)	Restaurateur	1986 1986	565 565	142
Caloi, Heidi	Picton (formerly of Gisborne)	Restaurateur			
Flynn, John Darryl Lows Caterers Ltd.	Gisborne Gisborne	Asphalter Caterers	1985, 1986 1986	10,238 10,483	2,555 2,630
Murray, John Peter	Gisborne	Manufacturing jeweller	1985, 1986	4,485	1,130
Nikora, Earle Paiariki	Gisborne	Forestry contractor	1986	3,819	960
Hamilton 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	Nawton	Company manager	1986, 1987	11,293	895
Panels Ltd.) Chittick, Robert Herbert	Te Kuiti	Farmer	1986	279	60
Croft, Stephen Craig	Whatawhata	Cartage contractor	1986	2,498	540
Devoy, Paul Bruce Iarret. Maurice Alan	Fairfield Frankton	Barrister/solicitor Superette proprietor	1986 1986	1,911 494	470 240
lims Autos Ltd.	Hamilton	Used car parts dealer	1986	1,416	350
Laws, James Edward Martin, Susan Joy	Ngaruawahia Te Kauwhata	Panelbeater/car painter Dairy/restaurant proprietress	1986 1986	7,216 770	720 200
Mills, Peter Brian	Te Awamutu	Television serviceman	1986	419	20:
D'Neill, Carol Lynn D'Neill, John Michael	Hamilton East Hamilton East	Lunch bar proprietress Lunch bar proprietor	1986 1986	663 663	34( 34(
Pugh, Álan Phillip	Dinsdale	Spray painter	1983, 1984	3,313	590
, Quinn Contractors Ltd.	Fairview Downs Cambridge	Drainlaying contractors Welder	1986 1986	3,396 2,058	1,693 510
Smythe, Peter Anthony Stanley, Lesley Ann	Matamata	Farmer	1985, 1986	370	200
Stanley, Sydney Bruce	Matamata Hamilton	Farmer Clothing ratailers	1985, 1986 1984–1986	370 4,102	200
C. S. Stephenson Ltd. Straight Panels Ltd. (formerly	Frankton	Clothing retailers Panelbeaters	1986, 1987	11,293	1,815
Barclay and Eschenback Ltd.)					
Napier	). Ta alian		1000	2 009	450
Ballingall, David Stuart Cunningham, Meretene (in	Napier Napier	Steel reinforcing contractor Manageress	1986 1986	2,098 230	450 60
relation to the Kneecap Trust) Franks Caravans Ltd.	Napier	Caravan dealers	1986	1,098	280
Fraser, Stuart Malcolm	Napier	Cleaning contractor	1986	203	50
Fraser, Viviene Irene Granny's Restaurant (1982) Ltd.	Napier Hastings	Cleaning contractor Restaurant proprietors	1986 1986	203 463	5( 22(
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
D'Kane, Kevin William (in	Napier	Senior training officer	1986	1,007	250
relation to the Kneecap Trust) Roydhouse, Ian Grant	Napier	Roofing contractor	1986	392	100
Saunders, Angela Jane	Haumoana	Orchard contractor	1986	2,203	520
Γopp, Leonie Gwen New Plymouth	Napier	Food bar proprietress	1986	120	60
Patel, Judith Mary	Bell Block	Builder	1986, 1987	5,683	1,420
Patel, Ramesh Chhiba Riley, Kevin John	Bell Block Inglewood	Builder Sawmiller	1986, 1987 1986	11,367 4,499	2,840 1,120
Rotorua	111810 11 000	UM 17 11 11 11 11 1	1700	7,777	1,120
Custer Jeans Rotorua Ltd.	Rotorua	Clothing manufacturers	1986	16,741	1,650
Lakeside Resort Ltd. Laxon, Loretta Kay	Taupo Rotorua	Motel proprietors Cafe proprietress	1986, 1987 1986	1,176 1,082	580 260
Louie, Sui Hung	Rotorua	Restaurant manager	1982-1984	15,322	1,91
Moon, Terry (in relation to Geyserland Automatics Ltd.)	Rotorua	Mechanic	1986	2,244	560
Murrell, Harry Roy (in relation	Taupo	Motel manager	1986, 1987	1,176	292
to Lakeside Resort Ltd.) Murrell, Noeline Maud (in	Taupo	Motel manageress	1986, 1987	1,176	292
relation to Lakeside Resort Ltd.)	<b>F</b> -			1,170	2)1
Splinters Steak House Ltd.	Ohakune	Restaurant proprietors	1986	1,440	160
Silva, John Anthony (in relation to Splinters Steak House Ltd.)	Whakatane (formerly of	Chef	1986	1,440	16
·	Taupo)	Destaurant	1007 1004	15 222	1.04
Stan Louie Ltd. Fauranga	Rotorua	Restaurant proprietors	1982-1984	15,322	1,91:
Bentley, Leslie Earle	Te Puke	Service station	1986	579	28
-		proprietor/grocery retailer			
Gaskill, Clement Brian John	Helensville (formerly of	Forestry contractor	1985	2,755	69:
Duckous Clarge Table	Opotiki)	Vecha sizes	1087	200	
Graham, Simon John Hadfield, Geoff Arnold	Tauranga Tauranga	Yacht rigger Painter/decorator	1986 1986	280 4,657	13:
onathan, Brian Steven	Tauranga	Food bar proprietor	1986	1,001	<i>Q</i> //

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# THE NEW ZEALAND GAZETTE

#### SCHEDULE IV—continued

(1)	(2)	(3)	(4)	(5) Amount of	(6) Amoun
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Tax Deductions Involved in Offence(s)	Penal Ta Impose
re Aroha				\$	\$
Bennett Contracting Company Ltd.	Paeroa	Agricultural contractors	1986	193	48
Frear, Peter Mark	Te Aroha	Farmer	1986	87	22
rear, Rosemary Lillian Jordon, Geraldine Mary	Te Aroha Te Aroha	Farmer Earthmoving contractor	1986 1986	87 282	22 70
Gordon, Phillip Ambrose Iallett, William Lyndsay Graham	Te Aroha Waitoa	Earthmoving contractor Agricultural contractor	1986 1986	282 282 248	70 70 62
fartin, Cathryn Lee	Te Aroha	Farmer	1986	130	32
fartin, Graeme Laurence	Te Aroha Te Aroha	Farmer Horse trainer	1986	130	32
pie, Keith Bertrum	Te Aroha	Horse trainer	1986 1986	252 252	125 125
eninsula Electrical Services Ltd.	Coromandel	Electrical services	1986	698	174
anders, Maureen Joyce Vood, Shane William	Whitianga To Araba (formorb)	Rest home proprietress	1986	331	135
	Te Aroha (formerly of Waitoa)	Farmer	1986	<b>6</b> 6	15
Vood, Suzanne Donna	Te Aroha (formerly of Waitoa)	Farmer	1986	66	15
C <b>entral Region</b> Masterton				•	
lers, Leonie Dale	Masterton	Takeaway food operator	1986	202	45
Chompson, Jennifer Avis Calmerston North	Hastings	Takeaway food operator	1986	202	45
ce Sandblasting and Painting Ltd.	Palmerston North	Sandblasting and painting	1986	4,430	880
Dawick, Kerry Alfred	Palmerston North	Machinery contractor	1986	367	90
looding, Christina Hilda looding, John James	Woodville Woodville	Restaurant proprietor Restaurant proprietor	1986 1986	288 288	75
riffith, Bruce William	Palmerston North	Medical practitioner	1986	200 652	75 160
layes, Jean Mary	Foxton	Coffee lounge proprietor	1986	1,452	355
ambert Properties Ltd. ester, Graeme Andrew	Palmerston North Levin	Motel proprietor Clothing manufacturer	1986 . 1986	163 2,205	4( 50(
lanawatu Textile Dyers Ltd.	Bulls	Textile dyers	1986	602	295
10hi, Douglas 10ntgomery, Roger	Palmerston North Norsewood	Plasterer Sawmill operator	1986 1986	1,407	350
Jorgan, Frederick Graham John	Levin	Clothing manufacturer	1986	3,972 2,205	2,000 500
ussell, Christopher Earle ussell, Suzanne Margaret	Palmerston North	Sharemilker	1986	100	30
ullivan, Michael James	Palmerston North Palmerston North	Sharemilker Dairy/grocery proprietor	1986 1986	100 256	30 60
awera Trading Ltd.	Palmerston North	Car cleaning	1986	229	200
unnicliffe, Robyn Beverley	Feilding	Clothing manufacturer and retailer	1986	824	205
A. and M. A. Walding Ltd.	Palmerston North	Nightclub proprietors	1986	387	95
Vard Brothers (PN) Ltd. Vanganui	Palmerston North	Art suppliers	1986	678	170
ishop Auctions Ltd.	Wanganui	Auctioneers	1986	377	185
Cooper, Robert Grant	Wanganui	Farmer	1986	310	75
urrie, Colin Frederick	Wanganui	Mushroom grower/chartered accountant	1986	31,561	15,770
etzer Electrical Ltd. lealey, Alexander Bernard	Ohakune Wanganui	Electrical contractor Blacksmith/engineer	1986 1986	3,109 1,934	770 1,000
eappey, James George	Turangi	Land agent/insurance agent	1986	700	1,000
lemara, Rangi IcGregor, Lindsay Gordon	Ohakune Wanganui	Contract vegetable picker	1986	1,941	480
Shea, Leon Desmond	Waitotara	Fruit and vegetable retailer Fitch farmer	1986 1986	300 3,574	75 1.785
Shea, Margaret Paterson	Waitotara	Fitch farmer	1986	3,574	1,785
obinson, Dianne Carol teak Out 1985 Ltd.	Wanganui Wanganui	Hairdresser Restaurant proprietors	1986 1986	2,386 1,079	1,910 275
hiteleigh Pacific Resources Ltd.	Wanganui	Horticulture/fishing	1986	8,720	1,950
Vellington David M. Taylor Ltd.	Wellington	Builders	1096	1 1 20	3.70
awcett, Francis John (in relation to Kensington	Wellington Papatoetoe	Property developer	1986 1985	1,170 1,499	270 770
Development Ltd.) arris, Roy Durrant	Titahi Bay	Upholsterer	1986	224	60
unter, Birkett Robert uriwai Taxis Ltd.	Petone Porirua	Motor body specialist Taxi service	1986 1986	708	710
a Fishing Company Ltd.	Wellington	Fishing	1986, 1987	13 681	10 170
c Restaurant Ltd. dustrial Metrology and	Wellington Moera	Restaurant proprietors Engineering merchants	1986 1987	814 530	200 130
Tooling Agency Ltd.					
tercrih Retaining Walls I td	Stokes Valley	Unin wallers	1987	207	
itercrib Retaining Walls Ltd. keman, Mervyn Charles nox, Janice Olive	Stokes Valley Wellington Wainuiomata	Crib wallers Hairdresser Kindergarten	1987 1986 1987	892 478 111	220 120 60

# THE NEW ZEALAND GAZETTE

## SCHEDULE IV-continued

Name     Addres     Despitions of Desription     Table Description     Table Description     Table Description     Table Description     Table Description <thtable descr<="" th=""><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5) Amount of</th><th>(6)</th></thtable>	(1)	(2)	(3)	(4)	(5) Amount of	(6)
Open Hase     Linden     Funiteer     1946.     1987.     141     141     141       Berdard, Michael William     Broaklyn     Buider     1986.     2.162     1.63       Gehder, Colin Donald     Broaklyn     Buider     1986.     3.066     77       Construction Ld. (in Maledon     Upper Hut     Mushroom farmers     1986.     3.22     1.3       Haukston     Weilington     Physioherapist     1987.     3.47     3.46     4.43     3.47     3.47     3.46     4.43     3.47     3.47     3.46     4.43     3.47     3.46     4.43     3.47     3.46     4.43 <td< th=""><th>Name</th><th>Address</th><th>Occupation or Description</th><th>Year(s) in Which Offence(s) Occurred</th><th>Tax Deductions Involved in</th><th>Amount of Penal Tax Imposed</th></td<>	Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Tax Deductions Involved in	Amount of Penal Tax Imposed
deprice     Citerer     1986     1.2     1.2     1.62					\$	\$
fackar, Colin Donald     Brookyn     Builder     1986     6.46     19       Construction     Ld. (n     Autor     Earthwovers/construction     1986     5.005     77       Audotaon Makanon     Mushroom farmers     1986     5.32     1.3       Audotaon Makanon     Wellington     Physiotheropist     1987     3.47     0.47       Audotaon Makanon     Wellington     Health food proprietor     1986, 1987     4.37     1.11       Value, Taring Ld.     Wellington     Health food proprietor     1986, 1987     4.377     1.11       Value, Farence Neamond     Wellington     Health food proprietor     1986     1.07     2.7       Value, Farence Neamond     Wellington     Health food proprietor     1986     1.07     2.8       Value, Farence Neamond     Wellington     Makanan proprietor     1986     1.00     2.5     2.8       Value, Charles Frederick     Reuman South     Balein Services     1986     1.00     2.16     2.5     2.8     1.00     2.16     2.16     2.16     2.16     2.16						180
Edsa's Development and Inguidation) Inguidation Inguidation) Inguidation <b< td=""><td></td><td></td><td></td><td></td><td></td><td>1,620 160</td></b<>						1,620 160
Construction Lid. (in Upper Hutt Mushroom farmers 1986 532 13 MatsJone Mushrooms Lid. (in Upper Hutt Mushroom farmers 1986 532 13 MatsJone Mushrooms Lid. (in Upper Hutt Mushroom farmers 1986 1937 447 5 Loss, Alfred Start Weilington Physiotherapist 1986 1937 447 5 Hards, Dane Nichard Upper Hutt Building contractor 1986 1937 447 7 Hards, Dane Nichard Upper Hutt Building contractor 1986 11,225 23 Higher Upholstery Lid. Upper Hutt Building contractor 1986 11,225 23 Bigher Upholstery Lid. Upper Hutt Building contractor 1986 12,225 23 Bigher Upholstery Lid. Upper Hutt Building contractor 1986 12,225 12, 33 Bigher Upholstery Lid. Upper Hutt Building contractor 1986 12,027 17 A. G. Regan Lid. Lower Hutt Model proprietors 1986 12,020 77 A. G. Regan Lid. Lower Hutt Model proprietors 1986 12,020 77 Saga, Day Annetto Weilington Maincursis 1986 12,030 77 Hugel Bran Hard. Upper Hutt Such faces 1986 4,133 1,00 Dagia, Upu Bigher Hard, Upper Hutt Such faces 1986 4,133 1,00 Dagia, Upu Bigher Hard, Upper Hutt Such faces 1986 4,133 1,00 Dagia, Upu Bigher Hard, Upper Hutt Such faces 1986 12,030 77 Hugel Bran Hard. Weilington Rates 1986 12,33 78 Harditon Sato 10, 7,257 1,88 Harditon Matsore 1986 1,256 20 Harditon Mithow Cleaners 1986 1,256 3,44 Harditon Mithow Cleaners 1986 1,256 3,44 Harditon Mithow Cleaners 1986 1,533 3,44 Harditon Mithow Staban Barbach Accountation 1986 1,533 3,44 Harditon Mithow Cleaners 1986 1,533 3,44 Harditon Mithow Mit	lcKay Development and					770
alastane Mushrooms Lud, (jn. Upper Hutt. Mushroom farmers. 1986 522 613 figurdation max, Altred farmer, Dear Kohang, Sharey Markey, Sharey Markey, Sharey Markey, Sharey Maley, Builder max, Altred farmer, Dear Kchard, Upper Hutt. Builder on 1986, 1987 490 77 stear Falloring, Lud. Wellington Health flood proprietor 1986, 1987 490 77 stear Falloring, Lud. Wellington Health flood proprietor 1986, 1987 490 77 stear Falloring, Lud. Wellington Health flood proprietor 1986, 1987 490 77 stear Falloring, Lud. Paraparaumu Upholsterer 1986 10, 20 77 77 lick Farard Lud. Paraparaumu Upholsterer 1986 10, 20 77 77 stear Falloring, Earth Start, Builder on 1986 10, 20 77 77 stear Falloring, Structure Hutt, Busservicet, 1986 1, 30 27 77 stear Falloring, Structure Hutt, Busservicet, 1986 1, 30 27 77 stear Falloring, Structure Wellington Manicurst 1986 1, 30 27 77 stear Anney Lud. Paraparaumu Upholsterer 1986 1, 30 27 77 stear Anney Lud. Paraparaumu Upholsterer 1986 1, 30 27 77 stear Anney Lud. Paraparaumu Upholsterer 1986 1, 30 27 77 stear Anney Lud. Paraparaumu Upholsterer 1986 1, 30 27 77 stear Anney Lud. Paraparaumu Upholsterer 1986 1, 30 27 77 Lud. Charles Frederick Mellington Manicurst 1986 1, 30 77 Lud. Anney Stear Stear 10, 20 77 71 78 stal, Edward John Steater Fixes 10 88 1, 30 77 Lud. Anney Stear 10, 30 77 stal, Edward John Steatoun Takeway food operator 1986 1, 22 6 findow Cleaning Service Lud. Wellington Window cleaners 1986 1, 22 6 star Charles Frederick Meanumi Beach Accountaint 1986 7, 257 1, 30 findow Cleaning Service Lud. Wellington Clothing manufacturer 1986 5, 778 1, 30 findow Cleaning Service Lud. Wellington Clothing manufacturer 1986 5, 336 1, 31 for Anney Manufacture 1986 5, 336 1, 31 for Anney Manufacture 1086 4, 317 5, 53 star Anney Manufacture 1086 5, 356 1, 30 for Anney Manuf	Construction Ltd. (in				-,	
liquidation) ask, John Suart     Wellington Stoks Valley     Physiotherapist     1987     147     5       oss, Airda aske, John Suart     Stoks Valley     Builder     1986     140     47     5       stoks Valley     Builder     Torprictor     1986     140     47     147     5       stoks Valley     Builder Builder     Torprictor     1986     1217     34       ihrer, Dean Kichard     Upper Hut     Builder     1986     1227     2.81       leber Upholicy Ltd.     Franzannan     Upholity Contractor     1986     1.227     2.81       uncitan Motors Ltd.     Lower Hut     Motel proprietors     1986     2.146     5       uncitan Motors Ltd.     Upper Hut     Builder     Past interview     1986     1.050     7       age, Charles Frederick     Reconsinstructors     1986     1.050     7     7       age, Charles Frederick     Reamati Bach     Accountiant     1986     1.050     7       age, Charles Frederick     Wellington     Recceptionist/telephonist     1986     1.		Upper Hutt	Mushroom farmers	1986	532	130
sek Afred Stokes Valley Builder 1986, 1987 400, 173 Flahery, Ternec Desmond Weilington Health Kod proprietor 1986, 1987, 407, 173 ten Taloring Ltd. Weilington Health Kod proprietor 1986, 1987, 4,377, 1,17 ten Taloring Ltd. Weilington Taloring Construction 1986, 1987, 4,377, 1,17 ten Taloring Ltd. Weilington Taloring Construction 1986, 1987, 4,377, 1,17 ten Taloring Ltd. Weilington Taloring Construction 1986, 1987, 4,377, 1,17 ten Taloring Ltd. Weilington Taloring Construction 1986, 1,70, 77, 71 tarket, Teence Michael Raumati South Builder Meinstein 1986, 1,503, 27, 27, 28, ten Severes Ltd. Evenne Internet Television services 1986, 1,603, 23, 27, 20, 20, 20, 20, 20, 20, 20, 20, 20, 20		Opper Hutt	Widshi tothi tarmers	1700		
Fisherig, Terence Desmond     Weilington     Tealth Tool proprietor     1986, 1987     4300     72       Imrer, Dear Richard     Upper Hutt     Building contractor     1986     1,217     23       Imrer, Dear Richard     Upper Hutt     Building contractor     1986     1,217     23       Imrer, Dear Richard     Wantuomata     Restaurant proprietors     1986     1,707     21       volessional Club Services Ltd.     Wantuomata     Restaurant proprietors     1986     1,207     24       augm Services Ltd.     Patone Kithael     Lower Hutt     Motel proprietors     1986     1,205     24     5       augm Services Ltd.     Upper Hutt     Bus service     1986     4,135     10       agas. Upu     Berhampore     Taxi owner/driver     1986     1,205     1,30     73       watch, Chanes Frederick     Kaumati Seach     Accountant     1986     1,227     4       auges Lup     Berhampore     Taxi owner/driver     1986     1,30     73       auges Lup     Statingon     Taxi owner/driver     1986						90
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Icher Upholstery Ltd.     Paraparaumu     Upholster     1986     707     71       orkssional Club Services Ltd.     Rumani South     Builder     1986     1.502     77       Sch Service Ltd.     Rumani South     Builder     1986     1.502     77       Sch Service Ltd.     Person     Person     1986     1.466     5.502       Sch Service Ltd.     Wellington     Manicurist     1986     1.302     77       uscell. Brian Harry Lessie     Lower Hutt     Buis service     1986     4.132     1.01       uscell. Anartes Frederick     Raumati Beach     Accountant     1986     1.09     7.257     1.81       Hamilton     Raumati Beach     Accountant     1986     1.20     6       Stade, Charles Frederick     Raumati Beach     Accountant     1986     1.26     5       Stabard John     Blenheim     Farmer     1986     1.26     5       Stabard     Painter and paperhanger     1986     1.323     6       Stabard     Constrichan     Raumating constrichang		Upper Hutt	Building contractor			300
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Leach. Robin LanceWintonEngineer1986198McDermott, Trevor WilliamInvercargillPaper recovery1985102102	Juncan, James					760
AcDermott, Trevor William Invercargill Paper recovery 1985 102 1						70 50
aunders, Keith Richard Invercargill Loover and post cutter 1086 799 10	AcDermott, Trevor William	Invercargill	Paper recovery	1985	102	100
	aunders, Keith Richard	Invercargill	Logger and post cutter	1986	782	195

# THE NEW ZEALAND GAZETTE

## SCHEDULE IV—continued

(1)	(2)	(3)	(4)	(5) Amount of	(6) Amount	
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Tax Deductions Involved in Offence(s)	of Penal Tax Imposed	
				\$	\$	
Stanley, Gordon Arthur Van Hattum, Gayle Daphne Woodlands Motors (1975) Ltd. Wyndham Electrical Services (1982) Ltd.	Wallacetown Queenstown Woodlands Wyndham	Mobile sawmiller Beauty therapist Service station and garage Electrical services	1986 1985 1985 1985	325 379 1,581 257	30 80 790 64	
Nelson						
Annesbrook Engineering Ltd. Borlase, William Donald McLaughlin, Paul Francis Smallman, Joseph Toha Van de Ven, Cornelius Antonius Wattwill Satellite TV Systems Ltd.	Nelson Takaka Nelson Richmond Nelson Motueka	Engineers Freight carrier Farmer/builder Logging contractor Fruit and vegetable distributor Satellite television systems	1986 1986 1986, 1987 1986, 1987 1986, 1987 1986	525 245 3,135 236 1,569 1,827	130 70 780 115 260 450	
Weir, Ronald John	Nelson	Silviculturist	1986	507	125	
Timaru						
Brodrick, Kirsty Alison Electronic Enterprises Ltd. Gallagher, Kevin James King Furniture (South Canterbury) Ltd.	Waimate Timaru Waimate Timaru	Agricultural contractor Electrical retailer Physiotherapist Furniture retailer	1986 1986 1986, 1987 1986	1,105 5,461 713 129	280 2,720 180 130	
Pleasant Point Pharmacy Ltd. Timaru Coal Contractors Ltd. Waimate Appliances Ltd. Winchester Motors (1980) Ltd.	Pleasant Point Timaru Waimate Winchester	Pharmacist Cartage contractor Electrical retailer Service station and garage	1986 1986 1986, 1987 1986	676 4,120 2,194 3,589	165 410 555 895	

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