



LAND & DEEDS OFFICE

22 JUL 1987

SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF

THURSDAY, 16 JULY 1987

Published by Authority

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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 31st day of March 1987. 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 11th day of June 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>						
Jackson, James Richard	Titirangi (formerly of Glen Eden)	Senior draughtsman/hotel porter	A & B	1983, 1984	825	550
Waikato Region						
<i>Hamilton</i>						
Brown, Stuart Arthur	Putaruru	Panelbeater	A	1981-1984	5,573	1,390
Edwards, James Rore	Whatawhata	Labour/machine operator	A	1982	1,052	1,000
Joe, Harry	Morrinsville	Market gardener/fruiterer	A	1979-1983	2,577	2,577
Lynn, Rosemary	Hamilton	Home knitter	A	1980-1983	8,630	8,350
<i>Napier</i>						
Bradbury, Keith	Napier	Electrical inspector	A	1985	169	160
Gleeson, Victor Monteith	Napier	Loss adjustor and assessor	A & D	1979, 1983	2,007	2,000
Rusbatch, Gwyn	Hastings	Retired company representative	A	1983, 1984	873	900
South Pacific Adjusters Ltd. (in liquidation)	Napier	Insurance assessors	A	1980-1983	23,109	23,100
Gleeson, Victor Monteith (in relation to South Pacific Adjusters Ltd. (in liquidation))	Napier	Loss adjustor and assessor	E	1980-1983	-	-
<i>New Plymouth</i>						
Beaurepaire Motors Ltd. (in relation to Beaurepaire Motors Ltd.)	New Plymouth	Motor vehicle dealers	A	1977-1982	9,283	9,250
Beaurepaire, Kerry Bruce (in relation to Beaurepaire Motors Ltd.)	New Plymouth	Company manager	E	1980-1982	-	-
Cook, Victor Colin	New Plymouth	Dog breeder/farmer	A	1973-1981	9,407	-
Fletcher, Malcolm Douglas Brooke	New Plymouth	Floor sander	A	1981-1983	3,118	1,540
O'Neill, Selwyn Richard	Kaponga	Farmer	A	1980, 1983	1,101	630
Wade Cars New Plymouth Ltd.	New Plymouth	Motor vehicle dealers	A	1976-1981	17,453	17,410
Wade, Robert Bruce (in relation to Wade Cars New Plymouth Ltd.)	New Plymouth	Company manager	E	1976-1981	-	-
Central Region						
<i>Wellington</i>						
Cobb, Peter Bernard	Wainuiomata (formerly of Newtown)	Radio technician	A	1982, 1983	912	900
Cocker, Kenneth Morrice	Lower Hutt	Carpenter	A	1981-1985	4,404	4,350
Manos, Dennis	Lower Hutt	Cleaning company branch manager	A	1977-1979	3,305	3,150
Southern Region						
<i>Christchurch</i>						
Ratima, Johnson Whare	Linwood	Shearer	A	1981-1984	979	980
<i>Dunedin</i>						
Rhodes, Peter Watson	Waverley (formerly of Waipori)	Electrician	A	1979-1984	9,900	2,930
<i>Greymouth</i>						
Sweetman, Desmond Patrick	Greymouth	Retired	A	1979-1985	6,693	1,990
<i>Invercargill</i>						
Perkins, George Gaither	Invercargill	School teacher	A	1984	807	364

SCHEDULE I—*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>Timaru</i>						
Douglas, Teri Tangata	Ashburton	Shearer/shearing contractor	A & B	1981-1985	4,790	4,800
Heney, Robin John	Ashburton	Freezing worker/shearer	A & B	1981-1985	587	585
Hunt, Charles Leonard	Ashburton	Apiarist	A	1971-1980	52,744	52,595
Shipman, Bruce Alfred	Timaru	Company manager	A	1976, 1978-1985	2,290	2,285
Williams, Walter Watta	Ashburton	Shearer	A & B	1983, 1984	480	480

*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 completing a fraudulent tax code declaration with intent to mislead.

"D" Wilfully misleading the Commissioner.

"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>						
Armstrong, Robert Charles	Mount Roskill	Signwriter/painter	A	1976-1983	22,274	22,240
Asekona, Saulotoga Lukupa	Mount Roskill (formerly of Sandringham)	Cleaner	A	1984	361	100
Bonarius, Rudolf	Oratia	Fitter	A	1984	524	500
Bottomley, Joan	Remuera	Rest home proprietor	A	1980-1985	7,316	7,200
Butler, Florence Mary	Mount Albert	Gardener	A	1985	1,777	200
Cambridge, Elizabeth Anne	Howick	Clerk	A	1985	339	340
Chiles, Robyn Kenneth	Beachhaven (formerly of Hamilton)	Retired fire officer	A	1985	652	100
Cole, Norman Eric	Henderson (formerly of Glenfield)	Fitter/welder	A	1985	491	125
Conlon, Julie Annette	Mount Eden	Clerk	A	1985	286	250
Connelly, Michael James	Papatoetoe (formerly of Takanini)	Upholsterer/labourer	A	1985	329	100
Corban, Pauline	Sunnyvale	Laundry worker	A	1985	269	269
Crosby, Paul Scott	Whangaparaoa	Factory foreman	A	1985	206	100
Crummer, Mary Louise	Sandringham	Presser	A	1985	284	500
Davidson, Cecil	Hillsborough	Retired	A	1981-1984	1,837	1,820
Davis, Phillip Te Waka	Orakei	Handyman	A	1985	398	400
Deadman, Ann Dorothy	Massey	Outwork machinist	A	1984	606	300
Detmar, Timothy Andrew	Pokeno	Farmhand and shearer	A	1985	212	210
Doolan, Maurice Patrick	Otara	Chemical worker	A	1985	410	410
Drury, Kenneth David	Papatoetoe	Apprentice carpenter and garage attendant	A	1985	280	280
Duncan, Graeme Burns	Ellerslie	Automatic lathe setter	A	1985	289	100
Elshaw, Vincent Matthew	Westmere	Upholsterer	A	1985	331	330
Enuu, Teurukura	New Lynn	Labourer	A	1985	499	500
Enuake, Tikoroa	Papakura	Gardener	A	1985	390	390
Erneti, Robert Duncan	Orakei	General hand	A	1985	205	180
Evans, Cherry Marie	Mount Albert	Typist	A	1985	451	230
Faalili, Metale (also known as Faalili, Mac)	Mangere East	Factory hand	A	1985	438	200
Faitele, Tumua	Glen Eden	Brewery worker	A	1985	267	260
Fakatoulava, Sione	Mount Eden	Labourer	A	1985	244	100
Falakoa, Tiitii	Kingsland	Machine operator	A	1985	503	250
Fia, Kapeneta	Nelson	Clayworker	A	1985	273	270
Fifita, Alisi	Mount Wellington	Packer	A	1985	240	240
Filipo, Petelo (also known as Filipo, Peter Mafuie)	Morningside	Shoemaker	A	1985	465	460
Fisiifeta'u, Lomalito	Sandringham	Machine operator	A	1985	2,196	700
Fitzpatrick, Irene Beverley	Mount Albert	Shop manageress	A	1985	652	650
Foai, Satala Iosefo	Otara	Machine operator	A	1985	227	220
Foden, Arthur William	Waiuku	Labourer	A	1985	269	130
Folasa, Tulia Tavita Tupu	Northcote	Yardman	A	1985	704	700
Foster, John Malcolm	Grey Lynn	Hospital worker	A	1985	310	300
Fotu, Timote Hausia-I-Vaha	Panmure	Process worker	A	1985	207	200
Fyfe, Christopher Malcolm	Takapuna	Fitter	A	1984, 1985	527	530
Giles-Pain, Ashly Kendall	Herne Bay	Cameraman	A	1985	369	100
Gillespie, Trevor Wayne	Ponsonby	Clerk	A	1985	529	530
Graham, John Richard	Epsom	Sales representative	A	1985	224	220
Guthrie, Julie Ann	Mount Albert	Customer services assistant	A	1985	376	350
Harder, Henerita	Henderson	Nurse	A	1985	262	260
Harding, Pearly	East Tamaki	Process worker	A	1985	448	300
Hau, Clifford Heta	Henderson	Labourer	A	1985	556	280
Heape, John Raymond	Glenfield	Rigger	A	1985	247	250
Hemara, Riki	Royal Oak	Storeman	A	1985	513	250
Hemopo, Eva Cynthia	Avondale	Nurse	A	1985	585	250
Herewini, Peter Hone	Otara	Labourer	A	1985	258	100
Heta, Marama Moe Te Whitu	Mangere	Waitress	A	1985	388	390
Hikuroa, Patrick Arthur	Howick	Driver/labourer	A	1985	213	210
Hill, Thomas Charles	Ellerslie	Labourer	A	1985	227	230
Humphrey, Hine Meeme	Mount Albert	Cashier	A	1985	436	430
Indrisie, Karen Lesley	Remuera	Supermarket assistant	A	1985	478	100
Isaia, Pepe Faamanatu	Ponsonby	Machine operator	A	1984	248	100
Jacobs, Ludovicus Cornelus	Glen Eden (formerly of Milford)	Car valet/fitter and turner	A	1985	230	65
Kasupene, Maude Gloria	Mangere	Machine operator/processor worker	A	1985	480	100

SCHEDULE II—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Katieli, Pepe Nokise	Epsom (formerly of Panmure)	Accounts clerk/cleaner	A	1985	435	110
King, Graeme Robert	Mount Eden	Airline clerk	A	1983-1985	1,846	1,840
King, Philip Miles	Orakei	Bar manager	A	1985	336	80
King, Rebecca Mary	Australia (formerly of Epsom)	Investment analyst	A	1984, 1985	1,531	580
Kinsler, Peter Louis	Howick	Teacher	A	1982-1985	2,902	2,850
Kioa, Viliami (also known as Kioa, William)	Grey Lynn (formerly of New Lynn)	Caretaker/cleaner	A	1985	404	100
Kirikino, David Richard	Onehunga	Waiter	A	1985	336	80
Kopelani, Nomani	Glen Innes	Labourer	A	1985	476	100
Krishna, Bobby Purshottam	Blockhouse Bay (formerly of Mount Eden)	Accounts clerk	A	1985	639	160
Langridge, Brian Kinross	Mount Albert	Chauffeur	A	1984, 1985	791	90
Lansdowne, Deborah Louise	Torbay	Packer/trimmer	A	1985	573	200
Lavemai, Kaveinga (also known as Lave, Sam)	Otara	Labourer	A	1985	735	185
Law, Olive Mary	Glenfield	Candlemaker/cook	A	1985	633	150
Lee, Jimmy Pui-Keung	Hong Kong (formerly of Remuera)	Doctor	A	1980-1984	24,441	11,826
Leelo, Tommy	Mount Albert (formerly of Balmoral)	Railway worker/cleaner	A	1985	317	50
Leilua, Oliver	Papakura	Machine operator/labourer	A	1985	1,446	250
Lipsham, Rodney David	Manurewa	Toolmaker	A	1985	691	200
Locke, Robert McLean	Howick	Company director/landlord	B	1982	2,563	1,000
Lokeni, Penelope	Massey	Cleaner	A	1985	327	100
Low, Mark Stephen	Wiri	Metal polisher	A	1985	673	170
Lua, Pati	Otara (formerly of Mangere)	Welder/bartender	A	1985	434	108
McKenna, Peter John	Blockhouse Bay	Senior clerk	A	1985	301	75
McMullen, Susan Maree	Mangere Central	Receptionist/typist/clerk	A	1985	319	50
McPike, Chester Gordon	Papatoetoe	Spray painter/operator	A	1984	319	200
Matamua, Edward Iulia	Grey Lynn	Storeman/bookshop assistant	A	1985	362	90
Meaola, Tauinaola (also known as Meaola, Frank)	Beachhaven	Forklift driver/cleaner	A	1985	1,017	254
Napier, Wayne Ernest	Manurewa	Engineer	A	1985	211	150
Nathan, Doreen Te Awihina	East Tamaki	Cook	A	1985	235	230
Nathan, Lee	Te Atatu North (formerly of Massey)	Porter	A	1985	616	610
Nelson, David Henry	Meadowbank	Contract draughtsman	A	1983-1985	741	620
Newbrook, Bruce Rex	Massey	Commercial artist	A	1977-1984	5,699	5,600
Newson, Christina Marica Lillian	Mangere	Cleaner	A	1985, 1986	1,607	1,600
Nielsen, Steven (also as Nielsen, Steve)	Saint Lukes	Storeman	A	1985	671	650
O'Grady, Paulene Therese	Bayswater	Teacher	A	1985	360	300
Paoo, Teokotai John	Mangere	Carver	A	1985	226	200
Papalii, Lila Emeli	Henderson	Tele-ad operator	A	1985	251	200
Parker, Alfred John	Mount Wellington	Sales representative	A	1981-1984	18,332	13,730
Parker, Lewis James	Mount Eden	Railway employee	A	1983-1986	2,675	2,670
Parkes, Kathryn Ann	Glenfield (formerly of Torbay)	Sales support clerk	A	1985	298	220
Paterson, Robert Colin	Mangere East	Retired plant manager/taxi driver	A	1983-1985	1,928	1,100
Pati, Kolia	Mangere (formerly of Otahuhu)	Carpenter	A	1985	527	520
Peckham, Elza Dora	Torbay (formerly of Rothersey Bay)	Public servant	A	1981-1986	4,632	4,600
Pulevaka, Charlie	Ranui	Factory hand	A	1985	566	550
Rangi, Luke Nigel	Mangere	Steel fixer	A	1985	255	250
Ranguia, Junior James Pakitea	Mangere East	Labourer	A	1985	1,600	1,600
Reyes, Luis Hernan (also known as Reyes, Nacho)	Greenlane	Welder	A	1985	219	210
Robinson, Jack	Bucklands Beach	Superannuitant/development engineer	A	1982-1985	1,417	1,260
Robinson, Phillip John	Mount Wellington	Sales representative	A	1983, 1984	623	615
Robinson, Sylvia	Bucklands Beach	Housewife/cafeteria manageress	A	1982, 1983, 1985	513	450
Ross, Leslie	Mount Roskill	Retired fitter	A	1982-1985	1,376	1,080
Rule, Carol Elizabeth	Mangere	Packer	A	1985	239	230
Rumsey, Alma	Meadowbank	Receptionist/clerk	A	1984, 1985	539	440
Rush, Kelly	Morningside	Machinist	A	1985	363	350
Rush, Mark David	Morningside	Bootmaker	A	1985	428	400

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 \$
Russell, Clarence George	Glenfield	Supervisor	A	1982-1985	3,052	3,030
Ryan, Lawrence Mitchell	Panmure	Purchasing officer	A	1983-1985	1,141	850
Sakaria, Pulu	Henderson	Production worker/sheetmetal worker	A	1985	254	250
Samuel, Kairangi	Mangere	Labourer	A	1985	241	240
Sene, Tavita	Otara	Machine operator	A	1985	336	330
Seve, Faalata	Panmure	Labourer/cleaner	A	1985	614	610
Sewell, Trevor Owen	Panmure	Glassworker/labourer	A	1985	323	150
Shields, Margaret Mary	Saint Heliers	Nurse aid	A	1985	213	210
Singh, Ranjit	Otahuhu	Linehand/machine operator	A	1985	823	820
Sio, Taniela Nett Feliuaki	Eden Terrace	Labourer	A	1985	212	200
Strong, Mark Leon	Birkdale	Manager/labourer	A	1985	663	600
Taele, Sapi (also known as Taele, Falanika)	Massey	Cleaner	A	1985	297	290
Takiara, Barbara Nepoleonica	Grey Lynn	Assembler	A	1985	202	220
Toe Toe, David	Mangere East	Freezing worker	A	1984	461	460
Tuiaki, Talafi	Northcote (formerly of Mount Wellington)	Machine operator	A	1984	738	730
Veltmans, Johannes Maria	Birkenhead	Public servant	A	1985	177	175
Wati, Ian Roger (also known as Watie, Ian Roger)	Papakura	Driver	A	1984	192	200
Weavers, Barry Howard	Mangere East (formerly of Papatoetoe)	Company director/motor mechanic	A	1976-1982	4,538	4,400
Weavers, Elaine Judith	Mangere East (formerly of Papatoetoe)	Clerk	A	1976	89	80
<i>Whangarei</i>						
Baylis, Gary James	Whangarei	Fitter/sheetmetal worker	A	1985	390	150
Evans, Murry John	Whangarei	Administration assistant	A	1985	584	300
Hayward, John William	Kamo	Painter/paperhanger	A	1984	471	700
Hoani, Ivan Mark	Rawene	Horticultural supervisor	A	1985	150	150
Oliver, Deborah Clair	Whangarei	Spare parts assistant	A	1985	331	
Paul, Arthur Julian	Waipu	Medical practitioner	A	1980-1984	15,722	15,700
Waikato Region						
<i>Hamilton</i>						
Faiers, Roy Charles	Hamilton (formerly of Ponsonby)	Painter	A	1984	285	100
Robinson, Warwick	Pukete	Jockey	B	1974-1978, 1980, 1981	6,026	5,990
<i>Rotorua</i>						
Boyle, Jill Mary	Rotorua	Clerk	B	1982-1984	1,568	850
Boyle, Maurice Derek	Rotorua	Hotel manager	B	1982-1984	1,583	850
<i>Tauranga</i>						
Bell, William Herbert	Mount Maunganui	Waterside worker	A	1981-1985	4,429	1,090
Hare, Annie Anitewhatanga	Murupara	Schoolteacher	A	1982-1985	4,101	2,020
<i>Te Aroha</i>						
Christensen, Michael	Whangamata	Forest worker	A	1985	453	45
Fretwell, Linda Marie	Te Aroha	Poultry worker	A	1985	380	95
Hutchinson, Elaine Nancy	Waihi	Labourer	A	1985	269	67
Lee, Frank	Thames	Labourer	A	1985	414	104
Lind, Joyce Evelyn	Waihi Beach	Schoolteacher	A	1982-1985	1,415	280
Mills, Daryl Charles	Paeroa	Electrician	A	1985	475	119
Wilson, Mathew (Snr.)	Waitakaruru	Shearer/fencer	A	1985	233	117
Central Region						
<i>Masterton</i>						
Crawley, Harry (deceased)	Masterton	Welder	A	1985	5,727	300
Rimene, Gavin	Masterton	Freezing worker	A	1985	1,870	150
<i>Palmerston North</i>						
Lawton, Brian Augustus	Palmerston North	Railway worker/musician	A	1982-1985	1,011	600
Locke, Robert Fraser	Palmerston North	Freezing worker	A	1982-1984	13,573	13,450
Locke, Merle Maureen	Palmerston North	Housewife/clerical assistant	A	1982-1984	5,468	5,400
Dillon, Bruce Francis	Pahiatua	Farmer	A	1985	645	150
Young, Hing Ying	Ohau	Market gardener	A	1980-1984	12,947	9,700
<i>Wellington</i>						
Cleghorn, Leonard James	Wainuiomata	Bookmaker	A & B	1979-1983	24,434	12,300
Cusin, Antonio Joseph	Silverstream	Panelbeater	A	1979, 1980	893	590
Hoare, Jessie	Stokes Valley	Nursing supervisor	A	1982-1985	1,301	1,200
Hoare, John Patrick	Stokes Valley	Retired	A	1982-1985	1,677	1,550

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
Leota, Kale	Porirua East	Electronics checker/cleaner	A	1984, 1985	\$ 1,300	\$ 960
Mitchell, Ronald Brian	Lower Hutt	Sheetmetal worker	A	1977-1985	22,669	17,800
Mobile Stores Ltd	Wellington	Grocery/fruiterers	A	1976-1980	10,922	6,000
Yee, Edwin Jack	Levin	Restaurant proprietor	A	1975-1980	10,321	10,000
Yee, Lauren	Levin	Restaurant proprietor	A	1975-1980	9,897	9,500
Southern Region						
<i>Christchurch</i>						
Doherty, Bernard Michael	Hornby	Retired	A	1982-1985	1,055	1,053
Eastwicke, Arthur George Raymond	Woolston	Retired	A	1985	689	100
Esekia, Tuese	Christchurch	Spinner	A	1985	317	250
Fallows, Ernest Maurice	Shirley	Retired	A	1983-1985	2,996	1,495
Green, John Joseph	Christchurch	Labourer	A	1985	278	270
Newport, Edward William Victor	St Albans	Retired	A	1983-1985	367	245
Parkhill, Allan James	Christchurch	Wrecker	A	1985	193	190
Rhodes, Gavin Cecil	Papanui	Metal polisher	A	1981-1983	6,743	6,440
Smith, John Nelson	Christchurch	Retired	A	1984, 1985	842	160
<i>Invercargill</i>						
Belcher, Norma Jean	Invercargill	Typist/clerk	A	1983-1985	2,334	110
Cotterell, Joyce	Invercargill	Retired telephonist	A	1983-1985	567	275
Rohan, John Theodore	Invercargill	Clerk	A	1984	391	590
Tait, Colin James	Makarewa	Farmer	A	1983, 1984	812	250
Underwood, Thomas Jonas	Invercargill	Superannuitant	A	1983-1985	3,990	1,580
<i>Nelson</i>						
Ridley, Kenneth Arthur	Nelson	Groundsman	A	1985	503	350
<i>Oamaru</i>						
Fraser, Brian Henry James	Oamaru	Grocer	A	1981-1983	2,837	2,830
<i>Timaru</i>						
Bamber, Victor Kenneth	Twizel	Carpenter	A	1984, 1985	355	355

*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) Years 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>					
B. and J. Coyle Ltd.	Mount Roskill	Toolmakers	1985, 1986	13,213	6,600
Byett, Margaret Elizabeth	Blockhouse Bay (formerly of Saint Johns)	Clothing manufacturer	1983, 1984	9,698	2,425
Carnival Products Ltd. (in liquidation)	Henderson	Manufacturer of rubber masks	1985	5,399	3,870
Herrebrugh, Johanna Gerarda	Hobsonville	Machinist	1985, 1986	4,018	400
Jaywe Holdings Ltd.	Kohimarama	Coffee lounge proprietors	1984	1,022	520
McGranes Office Furniture Ltd.	Howick	Office furniture manufacturers	1984, 1985	10,054	5,025
Paramount Graphics Ltd. (in receivership)	Otahuhu	Signwriters/graphic designers	1984	5,317	5,300
G. K. Walker Construction Ltd.	Swanson (formerly of Massey)	Building contractors	1984, 1985	8,814	-
<i>Whangarei</i>					
Dunn, John Robert (in relation to Parahaki Motors Ltd.)	Whangarei	Company director	1986	12,590	-
Gramac Industries Ltd.	Ruakaka	Painting contractor	1981-1985	12,521	6,590
McCaslin, Graham Edward Charles	Ruakaka	Paint/hardware supplier	1982-1984	4,560	3,045
Parahaki Motors Ltd.	Whangarei	Garage/service station proprietors	1986	12,590	4,750
Waikato Region					
<i>Gisborne</i>					
Capture Recording and Promotions Ltd.	Gisborne	Recording studio proprietors	1986	503	250
Sherriff, Brett Hampton	Gisborne	Stereo dealer	1986	5,782	3,840
Truman, Wayne Gerrard	Tolaga Bay	Scrubcutter	1986, 1987	693	350
<i>Hamilton</i>					
G. T. Donovan Ltd.	Matamata	Bricklayers	1984-1986	351,326	86,600
Kelly, Steven John	Te Awamutu	Car painter/panelbeater	1985	3,023	-
Perry Buses Ltd.	Te Kuiti	Bus operators	1985, 1986	6,098	3,050
Perry, David Ralph (in relation to Perry Buses Ltd.)	Te Kuiti	Company manager	1985, 1986	6,098	-
<i>Rotorua</i>					
Bennett, Stanley Gordon (in relation to Rotorua Apparel & Enterprises Ltd.)	Rotorua	Company manager	1985, 1986	15,663	3,900
Gamlin, Gary Jack	Taupo	Butcher	1985, 1986	11,709	2,870
Hockly, Lloyd Reginald	Taupo	Builder	1986	919	224
O'Connor, Desmond Francis Derek (in relation to O'Connors Transport (Logging) Ltd.)	Kaitaia (formerly of Rotorua)	Company director	1985, 1986	12,719	-
O'Connors Transport (Logging) Ltd.	Rotorua	Transport operators	1985, 1986	12,719	6,200
Rotorua Apparel and Enterprises Ltd.	Rotorua	Clothing manufacturers	1985, 1986	15,663	3,900
Wi Rutene, Timi	Rotorua	Solicitor	1986	4,883	1,200
<i>Tauranga</i>					
New Zealand Woodcraft Ltd.	Tauranga	Woodware manufacturers	1985, 1986	8,562	4,240
<i>Te Aroha</i>					
Gordon, Phillip Ambrose	Te Aroha	Earthmoving contractor	1987	192	-
Gordon, Geraldine Mary	Te Aroha	Earthmoving contractor	1987	192	-
Central Region					
<i>Wanganui</i>					
Whiteleigh Pacific Resources Ltd. (in liquidation)	Wanganui	Horticulture/fishing	1986, 1987	11,912	-
<i>Wellington</i>					
Gorrie, William John	Upper Hutt	Baker	1985, 1986	7,643	3,780
Southern Region					
<i>Blenheim</i>					
Goodsir, Leonard Mervyn	Canvastown	Forestry contractor	1984, 1985	2,543	625
Keown, Harold Ross	Blenheim	Farmer/contractor	1985	3,713	935

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>Christchurch</i>					
Clark, Ronald Brian (in relation to Lincoln Road Auto Services (1980) Ltd.)	Christchurch	Company director	1986	3,263	450
Clark, Carol Margaret (in relation to Lincoln Road Auto Services (1980) Ltd.)	Christchurch	Company secretary	1986	3,263	450
Cocks, Geoffrey Somers (in relation to Sport International Ltd.)	Kaiapoi	Company director	1986	8,186	105
Colvin, David John Baird	Christchurch	Carpet cleaner	1986	638	315
Court, Graham Thomas	Christchurch	Horse trainer	1986	904	449
Grant, Mirie Linda	Lyttelton	Soft furnishing retailer	1986	1,160	280
Lincoln Road Auto Services (1980) Ltd.	Christchurch	Garage/petrol station	1986	3,263	-
Maxwell, Graeme George (in relation to Sport International Ltd.)	Christchurch	Company director	1986	8,186	675
Montgomery, Paul Wayne (in relation to Sport International Ltd.)	Christchurch	Company director	1986	8,186	105
Paterson, Hamish Bruce	Amberley	Nurseryman	1986	2,807	-
Sport International Ltd.	Christchurch	Tramping boot and tramping pack manufacturer	1986	8,186	-
Shangri-La Restaurant Ltd.	Christchurch	Restaurant and night club proprietor	1985, 1986	38,563	12,910
Sheehan, Kevin Cleave (in relation to Sport International Ltd.)	Christchurch	Company director	1986	8,186	105
Sim, Andrew Poh (in relation to Shangri-La Restaurant Ltd.)	Christchurch	Company director	1985, 1986	38,563	6,455
R. J. Smillie and Company Ltd.	Christchurch	Clothing manufacturer	1986	34,779	8,700
Turner, Brian John	Harewood	Cartage contractor	1985, 1986	3,225	240
<i>Dunedin</i>					
Enright, Anthony Leslie	Dunedin Central	Manufacturer	1986	694	350
Lemalu, Joanne Therese	Takapuna, (formerly of Dunedin)	Restaurateur	1986	3,305	500
Lemalu, Peter William	Takapuna, (formerly of Dunedin)	Restaurateur	1986	3,305	500
<i>Greymouth</i>					
Proctor, Isaac Neville	Granity	Hoteliers	1986	850	190
<i>Timaru</i>					
Brown, Ian James	Temuka	Farmer	1985, 1986	3,453	1,725
Roger M. Gale Ltd.	Timaru	Builders	1983	380	-

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>					
Ace of Spuds (1985) Ltd.	Kelston	Food takaway bar	1986	8,564	820
Airway Industries Ltd.	Glenfield	Manufacturers of inflatable boats	1986	2,537	635
Amerchem Industries (1984) Ltd.	Wellington	Cleaning chemical manufacturers	1986	18,164	1,810
Auckland Machine Tools Ltd.	New Lynn	Machine importers	1986	1,152	580
Bending, Trevor Joseph	Herne Bay	Restaurant proprietor	1982, 1983	9,949	1,600
Bruce's Fitness Centre Ltd.	Mount Roskill	Fitness centre	1986, 1987	3,645	1,810
Commercial Buses Ltd.	Northcote	Passenger transport services	1986, 1987	31,598	7,890
Cossey, Frank Douglas	Papakura	Motor mechanic	1986, 1987	3,789	945
Davis, Martin Campbell	Birkenhead	Medical practitioner	1986, 1987	502	150
D. B. Builders Ltd.	Avondale	Builders	1986, 1987	4,064	880
Dick, Patrick	Sandringham	Commercial cleaner	1986, 1987	2,877	720
Dollar Enterprises Ltd.	Auckland	Car rental	1986	2,867	710
Don's Motor Services Ltd.	Takapuna	Automobile mechanical repairs	1986, 1987	1,730	440
Doug Rule Ltd.	Woodlands Park	Panelbeater and greengrocer	1986, 1987	2,249	565
Dowling, Richard	Greenlane	Food bar proprietor	1986	1,556	370
Drury Meats Ltd.	Bucklands Beach	Retail butcher	1986	2,875	590
Eagle Kiln Ltd.	Drury	Pottery manufacturer	1986	1,510	380
Earwaker, Bryce Derek	Takapuna	Clothing shop proprietor	1986	1,344	325
Electric Ed Dynamics (1984) Ltd.	Mount Roskill	Electrical contractors	1986	1,961	490
Excel-Art Screen Print Ltd.	Porirua	Screen printers	1986, 1987	2,174	540
Ferguson, Thomas	Epsom	Rest home proprietor	1986, 1987	1,135	560
Fi-Form Ltd.	Glen Innes	Fibre glass manufacturer	1987	6,028	1,500
Finance Taxation and Management Business Consultants Ltd.	Weymouth	Financial consultants	1986, 1987	2,714	670
Forlong, Stuart David	Helensville	Farmer	1986	968	230
Fraser Enterprises Ltd.	Pakuranga	Caterers	1986, 1987	6,892	1,710
French, Janet Ann	Kumeu	Market gardener	1986	146	25
French, Martin	Kumeu	Market gardener	1986	294	85
Giselle Originals New Zealand Ltd.	Howick	Clothing manufacturer	1986, 1987	17,193	1,020
Glading, Bruce Stanton	Pakuranga	Kitchen cabinet manufacturer	1986	3,062	1,020
Gock, David	Mangere	Market gardener	1986, 1987	10,633	2,650
Gould, Stephen Franklin	Takanini	Horse trainer	1985-1987	2,402	610
Green and Willy Ltd.	Green Bay	Spray painter	1986, 1987	2,041	1,010
Greetham, James Edward	New Lynn	Cabinet manufacturer	1986	249	60
Hart and Leat Ltd.	Onehunga	Car valet	1986, 1987	9,975	2,490
Hart Woodcraft Ltd.	Penrose	Builders, contractors and wood processors	1986, 1987	2,998	770
Heads Up Marketing Ltd.	Ellerslie	Cafe, radio and television advertising	1985, 1986	177	85
D. M. Heard Ltd.	Papakura	Property developer and contractor	1986	8,300	1,990
Herrebrugh, Johanna Gerarda	Hobsonville	Machinist	1986	1,201	120
Hicks, Wayne Quentin	Auckland	Lunch bar proprietor	1986, 1987	1,003	245
Hood Centre Appliances Ltd.	Auckland	Washing machine dealer	1986	3,141	785
Hyde, Maria	Milford	Hairdresser	1986, 1987	1,287	300
Hythe Marketing Ltd.	Newmarket	Furniture manufacturer	1986	319	80
Ketchem Car Washing Ltd. (in liquidation)	Auckland (formerly of Otahuhu)	Jetwash manufacturers	1987	5,275	1,310
Kelderman, Mario Donald Olando	Te Atatu	Market gardener	1986, 1987	4,017	1,000
K'Jays (1979) Ltd.	Howick	Curtain manufacturers	1986	3,130	790
Logging Enterprises Ltd.	Massey	Timber cutters	1986, 1987	16,571	1,655
McConnell, Beatrix Helena	Castor Bay (formerly of Northcote)	Motor vehicle salesperson	1986	559	140
Marmac Trenching and Contracting Ltd.	New Lynn	Earthmoving contractors	1986	1,250	320
Ngatoa, Sandra Fay McConville	Mangere (formerly of Mount Wellington)	Chinese restaurant proprietor	1986, 1987	1,687	850
Orzel Industries Ltd.	Drury	Ceramic manufacturers	1986	5,959	2,975
Osmond, Grant William	Mount Eden	Panelbeater	1987	6,143	1,535
Osmond, Jocelyn Sandra	Mount Eden	Panelbeater	1987	6,143	1,535
Pacific Auto Energy Centre Ltd.	Auckland	Motor vehicle service station	1986, 1987	6,492	1,630
Papakura Appliance Services	Papakura	Electrical appliance servicing	1986, 1987	7,067	1,750
Paterson, Kerry Francis	Mount Roskill	Garage proprietor	1986	1,453	725
Paul Sutherland Ltd.	New Lynn	Coffee lounge and lunch bar proprietor	1987	579	280
J. & G. Peck Ltd.	Penrose	Ice-cream manufacturers	1986	3,230	3,210
Pentland Holdings Ltd.	Avondale	Carpet manufacturers	1987	10,173	2,540
Perrott, Roger	Birkenhead	Commercial cleaner	1986	1,425	1,415

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 \$
Provincial Kitchen Ltd.	Ellerslie	Retail kitchenware shop	1981-1987	45,328	22,490
Rainbow Ceramic Supplies Ltd.	Henderson	Hobby ceramic studio and supplies	1987	1,273	315
Redwood Haven Ltd.	Henderson	Rest home and hostel	1987	615	600
Ribbons & Rags Family Hair Salon Ltd.	Manurewa	Hairdressers and beauticians	1986, 1987	7,007	1,740
Richardson, Vernon William	Waiuku	Panelbeater	1986, 1987	5,072	1,260
Rose, Peter Michael	Remuera	Insurance agent	1987	821	400
Selcom Electronics Ltd. (in liquidation)	Auckland (formerly of Panmure)	Electronic equipment retailers	1986	1,314	320
Select Group Services Ltd.	Auckland	Administration service agency	1986, 1987	5,803	1,440
Sinclair, Christine	Otahuhu	Day care centre operator	1986	3,930	965
Stages Enterprises Ltd.	Parnell	Theatre/restaurant proprietors	1985, 1986	23,460	5,835
Stanaway, Stephanie Anne	Glendene	Day care centre operator	1986, 1987	1,361	325
Studio Toys Ltd.	Te Atatu	Toy manufacturers	1986	1,437	700
Temptation (NZ) Ltd.	Otahuhu	Clothing manufacturers	1986	20,706	5,160
Toledo Motors Ltd. (in liquidation)	Auckland	Service station proprietors	1986	14,786	3,685
Waikumete Spray Painters Ltd.	Henderson	Spray painters	1986	2,152	725
West, Christopher Paul	Kawakawa Bay (formerly of Papakura)	Fish shop proprietor	1986	1,034	250
Wilson, Michael Grahame	Pukekohe	Landscape gardener	1986	2,116	525
Winslow, Clifford Gordon	Swanson	Panelbeater/french polisher	1986, 1987	1,849	435
Winslow, Graham Charles	Henderson	Building remover	1986	940	465
Woodgate Enterprises Ltd.	Henderson	Motorbody/coach builders	1986	1,720	425
Woodlands Holdings Ltd. (formerly G. O. and J. K. Roworth Ltd.)	Warkworth	Moteliers/restaurateurs	1986	12,246	3,060
<i>Whangarei</i>					
Barry H. Johnson Ltd.	Kerikeri	Jewellers	1987	6,025	1,515
Bodle, Gareth McLeod Darroch	Whangarei	Dairy farmer/clothing boutique proprietor	1986, 1987	1,322	330
Bruce Wilson Motors Ltd.	Maungatapere	Garage/service station proprietors	1987	4,771	1,185
Carmont, Grant Reginald	Waipu	Plumber	1987	475	475
Clark, Gordon Melton	Onerahi	Debt collector	1987	3,070	765
Clark, Yvonne Christine	Whangarei	Dairy farmer/clothing boutique proprietor	1986, 1987	1,322	330
Donaldson, Richard Laurence G. & P. Hawke Ltd.	Maungatapere Hikurangi	Painter/paperhanger Builders	1987 1987	3,469 468	855 120
Hokianga Road Sawmill Ltd.	Dargaville	Sawmill operators	1987	8,574	2,140
Hoyle, Philip Matthew	Onerahi	Transport operator	1986	5,116	1,280
J. L. McEntee Builders Ltd.	Paihia	Builders	1986, 1987	1,261	945
McLean, Ronald John	Kaiwaka	Motelier	1986	3,898	1,945
Mannion, Gerald Devere	Tangiteroria	Sharemilker	1987	265	65
Metcalfe, Christopher Hugh	Paparoa	Market gardener	1984-1987	4,299	1,080
Piroa Farm Ltd.	Maungaturoto	Farming company	1986	492	140
T. E. Rogers Ltd.	Kaitaia	Dairy proprietors	1987	1,343	325
Ruakaka Stores Ltd.	Ruakaka	General store/service station proprietor	1987	160	176
Simpkin, Brian Lindsay	Whangarei	Knitwear manufacturer/retailer	1986	2,520	635
Steves Snapper Bar Ltd.	Kaitaia	Restaurateur	1986	667	335
Warner, Grant Eric	Dargaville	Contractor/manufacturer	1986, 1987	2,057	510
West Park Furniture Ltd.	Whangarei	Furniture retailers	1987	1,169	295
Waikato Region					
<i>Gisborne</i>					
Caccia-Birch, William John	Gisborne	Bulldozing contractor	1985, 1986	5,126	1,283
Frosty's Dairy Company Ltd.	Gisborne	Dairy proprietors	1987	453	115
Machinery & Tractor Company Ltd.	Gisborne	Diesel and general engineers	1986, 1987	11,939	1,180
J. L. Primrose Ltd.	Gisborne	Marine and general engineers	1986, 1987	49,666	12,415
<i>Hamilton</i>					
Allen, Marion Rose	Cambridge	Horse stud operator	1986, 1987	552	135
Allen, Peter John	Cambridge	Horse stud operator	1986, 1987	552	135
Arrow Caravans Ltd.	Huntly	Caravan constructors	1986	23,879	5,975
Blackwell, Stephen Peter	Te Awamutu	Horticulturist	1986, 1987	757	200
Blomfield, Robert John	Te Kuiti	Panelbeater	1986, 1987	507	230
Burrell, Heather Lousie	Waimiha	Farmer	1986, 1987	3,282	805
Burrell, Tony Ralph	Waimiha	Farmer	1986, 1987	4,924	1,260
Daleton House (1984) Ltd.	Hamilton	Jewellers	1986, 1987	4,413	1,100
J. G. and W. Davis Contracting Ltd.	Cambridge	Cartage contractors	1987	18,753	1,870
Gosse Auto Spares (1984) Ltd.	Hamilton	Automotive spares and panelbeaters	1986, 1987	1,563	375
Hannan, Peter James	Cambridge	Race horse trainer	1986	528	260
Hughes, James Edward	Cambridge (formerly of Opoutama)	Bulldozing contractor	1983, 1984	9,046	2,270

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 \$
Jenkins, Anne Frances	Morrinsville	Takeaway bar proprietress	1986, 1987	297	160
Jenkins, Carol Joy	Morrinsville	Takeaway bar proprietress	1986, 1987	297	160
Judd, Alan John	Hamilton	Disco operator and music manager	1986, 1987	700	180
Lethbridge, Christopher Frank	Silverdale (formerly of Taupiri)	Sharemilker	1986, 1987	2,262	560
Perry Buses Ltd.	Te Kuiti	Bus operators	1986	1,241	620
Rigg, Catherine Pamela	Ngaruawahia	Restaurateur	1986	1,912	465
Rigg, Paul Devon	Ngaruawahia	Restaurateur	1986	1,912	465
Swale Motors Ltd.	Hamilton	Motor vehicle repairs	1986, 1987	2,191	1,090
Tas Enterprises Ltd.	Hamilton	Restaurant proprietors	1985	3,596	890
Vincent Smith Grinding Ltd.	Hamilton	Engineers	1986, 1987	6,523	1,600
Wynyard, John Te Pona	Hamilton (formerly of Moerewa)	Roofing contractor	1986	1,542	765
<i>Napier</i>					
Adzed Handcarved & Hewn Furniture NZ Ltd	Napier	Furniture manufacturers	1987	2,887	715
Allan Baldwin Ltd.	Hastings	Picture framers	1987	132	200
Chards Beauty Salon Ltd.	Napier	Hairdressers	1987	108	26
Continental Fish Supply (1981) Ltd.	Napier	Takeaway bar proprietors	1987	338	80
N. & L. Crawford Ltd.	Hastings	Caterers	1986	3,723	1,010
N. & L. Crawford Ltd.	Hastings	Tearoom proprietors	1987	1,351	335
Gair, Joseph Robert	Putorino	Agricultural contractor	1987	144	144
Hastings Police Club Incorporated	Hastings	Social club	1986, 1987	919	206
Huntly, Ross Owen	Napier	Boat builder	1986, 1987	2,378	580
Jessup, Larry Leslie Allan Papanui (in relation to Te Kupe Nga Te Huki (Te Keoranga Reo))	Hastings	Maori language nest	1987	562	135
Kotari Fishing Company Ltd.	Napier	Fishing company	1987	100	200
Lyford, James Thomas	Napier	Transport operator	1986, 1987	9,137	2,290
D. & R. McKinnie Ltd.	Napier	Carriers and contractors	1986	3,354	250
Napier Hire Centre Ltd.	Taradale	Hire services	1986	86	80
Perreaux Sound Ltd.	Napier	Sound equipment manufacturers	1986	43,335	8,600
Ruiterman, Donn Temanawahau	Napier	Share fisherman (formerly forestry contractor)	1986, 1987	1,770	410
State Insurance Office	Napier	Insurance company	1986	240	120
Stewart, Graham Gordon	Taradale	Painter and decorator	1986, 1987	4,015	1,000
Trail, Brent Colin	Tuai	Garage proprietor	1986, 1987	141	188
<i>New Plymouth</i>					
Giles, Roger Deane	Urenui	Farmer and agricultural contractor	1987	1,242	310
Johnson, William Alistair	Inglewood	Flooring and furniture retailer	1986, 1987	5,430	1,930
Mitchell, Jocelyn Marie	Eltham	Hairdresser	1987	198	50
Pipe, James Sydney	New Plymouth	Plumber	1986, 1987	1,852	440
Sears, Lindsay Bruce	New Plymouth	Drainage contractor	1986, 1987	4,272	1,070
<i>Rotorua</i>					
Banks, Robert Thomas	Turangi	Garage proprietor	1986, 1987	1,963	200
Crosbie, Colin Charles	Turangi	Hairdresser	1987	3,316	310
Haira, Maureen	Horohoro	Tour director	1986, 1987	1,003	250
Kinloch Boat Brokers Ltd.	Manurewa	Retailer and repairer of marine engines	1986, 1987	14,610	3,640
Kris' Bakery Ltd	Rotorua	Bakers	1987	11,221	1,400
Macdonald, Robert Henry	Taupo	Builder	1986, 1987	1,695	420
Poipoi, Aroha Dawn	Rotorua	Tour director	1986, 1987	1,003	250
Reisen Line Ltd.	Waikite Valley	Bus operators	1987	435	40
Rolfe, Suzanne Marie	Rotorua	Metal polisher	1986	178	35
Stanaway Quarries Ltd.	Rotorua	Quarry operators	1987	23,737	2,380
Tongariro Home Builders Ltd.	Turangi	Builders	1986, 1987	5,922	1,460
Vuletic, Kresimir (in relation to Kris' Bakery Ltd.)	Rotorua	Baker	1987	11,221	1,400
<i>Tauranga</i>					
Copeman, Ian Frederick	Tauranga (formerly of Hamilton)	Disco operator	1986, 1987	3,804	1,900
Corcoran, Colin Francis	Tauranga	Carpet and lino layer	1984, 1985	3,628	280
Davey, Alan Joseph	Whakatane	Gardening contractor	1983-1986	1,236	260
Davey, Nancy	Whakatane	Gardening contractor	1983-1986	1,236	260
Deason, Adelene Inez	Mount Maunganui	Company secretary	1986, 1987	911	890
D. R. Deason (Hotel) Ltd.	New Lyn	Delicatessen and coffee lounge proprietors	1986, 1987	911	890
R. M. and A. M. Jenkins and Associates Ltd.	Tauranga	Dairy proprietors	1986, 1987	658	160
Lowe, Janet Ann (in relation to New Zealand Woodcraft Ltd.)	Tauranga	Company director	1985, 1986	8,562	4,240

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>					
Furmedge, Lorraine	Waihi	Hairdresser	1987	205	50
Gordon, Graham Russell	Whangamata	Fisherman	1986, 1987	938	233
Main, Ross	Thames	Carrier and bottle collector	1986	6,461	322
P. D. Wake Ltd.	Thames	Bread contractors and carriers	1987	1,347	336
Wood, Shane William	Te Aroha (formerly of Waitoa)	Farmer	1987	153	38
Wood, Suzanne Donna	Te Aroha (formerly of Waitoa)	Farmer	1987	153	38
Central Region					
<i>Masterton</i>					
Ahiaruhe Pet Foods Ltd.	Carterton	Pet food	1987	2,243	560
Callister, Timothy James	Masterton	Panel beater	1987	422	105
Donworth, Kevin Richard John	Carterton	Real estate agent	1987	121	30
Featherston Video Library Ltd.	Featherston	Video library	1987	975	490
Wairarapa Shearing Services Ltd.	Greytown	Shearing contractor	1987	564	140
<i>Palmerston North</i>					
Bill Morrison Ltd.	Pahiatua	Shearing contractor	1986	2,085	210
K. W. Crawley Ltd.	Levin	Bookbinders	1987	14,821	7,400
Kitchen Kara	Feilding	Milk vendors	1987	623	150
Plant Craft Ltd.	Palmerston North	Nursery	1987	1,683	425
Wilton Daniel Leonard	Otaki	Panelbeaters and spray painters	1987	1,330	410
<i>Wanganui</i>					
R. L. Albert Ltd.	Raetihi	Builders	1987	2,994	890
Annear, Lorna Merl	Te Atatu (formerly of Wanganui)	Company shareholder	1986	1,336	330
Boaler, Marie	Wanganui	Wholesale and retail fish merchant	1987	3,626	905
Boaler, Michael William	Wanganui	Wholesale and retail fish merchant	1987	3,626	905
Farming Press New Zealand Ltd. (in liquidation)	Wanganui	Publishing company	1987	4,127	1,990
Kesta Electronics Ltd.	Wanganui	Electrical machinery and apparatus	1986, 1987	1,857	460
Mackenzie, Ian Sword	Patea	Doctor of medicine	1987	1,341	320
Olsen, Kerry	Wanganui	Electrical machinery and apparatus company director	1987	1,270	315
P. C. & C. A. Richdale Ltd.	Wanganui	Bakery/coffee shop	1987	6,905	1,710
Spencer, Catherine Jane Thompson	Wanganui	Day care centre operator	1987	1,824	450
Wells, David John Hume	Wanganui	Painter	1986	7,411	1,850
Williams, William John	Wanganui	Electronic shop proprietor	1987	374	90
Wilson, Leslie Kenneth Paul	Wanganui	Dairy proprietor	1987	1,062	260
<i>Wellington</i>					
Blake, Grant	Naenae	Signwriter	1987	149	150
Caneline Engineering Ltd.	Naenae	Engineers	1986	3,403	1,090
Chaparral Construction Ltd.	Wellington	Builders	1986, 1987	2,037	1,000
Container Management Ltd.	Wellington	Container leading	1985	2,800	1,400
Garth Roofing and Heating Ltd.	Lower Hutt	Heating manufacturers	1986, 1987	18,036	5,640
Gray, Terry	Lower Hutt	Upholsterer	1986, 1987	1,529	880
Harris, Grant Wayne	Wainuiomata	Painter and decorator	1986	6,383	1,060
Hayward, Eileen	Wellington	Caterer	1986	109	30
Hiscock, Bruce William	Stokes Valley	Builder	1986	573	140
Hi-Vid Theatre Ltd.	Wellington	Video tape rentals	1986	1,903	480
Huriwai Taxis Ltd.	Lower Hutt	Taxi service	1986	120	120
Inc Restaurant Ltd.	Wellington	Restaurant proprietors	1986	955	480
Joe, Aileen	Petone	Fruit and vegetable retailing	1986	150	75
Kentucky Apartments Ltd.	Wellington	Building constructors	1986	1,677	420
Kia Mou Holdings Ltd.	Paraparaumu	Restaurant and takeaway foods	1986	1,108	380
Kopanui Dairy Ltd.	Paraparaumu	Dairy	1985, 1986	604	600
La Nouvelle Cuisine Ltd.	Wellington	Restaurant proprietors	1985	2,230	825
Lawless, Shaun Francis	Wellington	Architect	1986	171	40
T. J. Lewis Plumbers Ltd.	Lower Hutt	Plumbers	1986	656	330
Liolis, Peter	Wellington	Spraypainter and panelbeater	1986	356	90
Louie, Hee (in partnership with Louie, Joy)	Lower Hutt	Cafe owner	1986	209	25
Louie, Joy (in partnership with Louie, Hee)	Lower Hutt	Cafe owner	1986	209	25
Lucern Properties Ltd.	Lower Hutt	Property owners	1986	723	180
A. & D. McConnell Ltd.	Tawa	Building and joinery	1986	556	150
Mackay, Colin Donald	Wellington	Builder	1986	694	350
McLean, Tawa Bunny	Wellington	Security services	1986	252	60
A. E. Mitchell Associates Ltd.	Paraparaumu	Builders	1986	1,575	390
Moon, Myra Carol	Stokes Valley	Beauty salon proprietor	1986	195	50
Niblet, Frederick William	Wellington	Builder	1986	864	220
O'Brien, John Philip	Wellington	Massage parlour proprietor	1985, 1986	687	360
Osten Tailoring Ltd.	Wellington	Tailoring	1986	1,372	690

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 \$
Porteous, Ian Charles	Wellington	Aluminium window and door installer	1986	4,412	1,110
Progress Painter Ltd.	Porirua	Painters	1986	1,674	420
Robinson, Allan	Wellington	Cleaner	1986	628	160
Sherwood Bakeries Ltd.	Lower Hutt	Baker	1986	1,802	440
Snijder, Johan	Papakowhai	Painter and decorator	1986	2,560	1,920
Stewart, Ajena	Wellington	Receptionist/telephonist	1987	109	80
Wala, Edward John	Seatoun	Food takeaway proprietor	1986, 1987	153	155
Wanoa, Samuel	Newtown	Building contractor/steel fixer	1986	8,812	2,190
Wellington Samoan Advisory Council	Wellington	Advisory council	1986	1,911	470
Word Pro International Holdings Ltd.	Wellington	Word processing	1986	7,738	5,240
Southern Region					
<i>Christchurch</i>					
Andrews, Peter (in relation to Peter Andrews Builders Ltd.)	Mairehau	Company director	1986	1,373	330
Capital Services Ltd. (in liquidation)	Christchurch	Financial services proprietors	1986	921	925
England, Steven Brian (in relation to partnership Brian and Steven B. England)	St Albans	Painter and paperhanger	1986	4,537	560
Hern, Brian Peter	Christchurch	Auto-wrecker	1986	565	140
Hilton, Stephen (in relation to Hilton International Ltd. (in liquidation))	St Albans	Unemployed	1985	17,853	1,770
Kelly, John James	Merivale	Veterinarian	1985, 1986	634	160
Lanagan, Kathleen Mary (in relation to partnership Michael G. and Kathleen M. Lanagan)	Kaiapoi	Restaurateur	1986	800	240
Langan, Michael Geoffrey (bankrupt) (in relation to partnership Michael G. and Kathleen M. Lanagan)	Kaiapoi	Restaurateur	1986	800	240
Looser, Alan John	Christchurch	Watchmaker	1986	239	100
Merivale Real Estate Ltd.	Merivale	Real estate agency	1986	9,048	2,265
Romanovs 152 Ltd.	Christchurch	Nightclub and coffee bar	1987	8,987	2,690
Shangri-La Restaurant Ltd.	Christchurch	Restaurateur and nightclub restaurateurs	1986	17,311	5,760
Sim, Andrew Poh (in relation to Shangri-La Restaurant Ltd.)	Christchurch	Company director	1986	17,311	2,880
Storm, Jacobus Adrianus (in relation to Romanovs 152 Ltd.)	Christchurch	Company director	1987	8,987	900
Victorian Coffee Gallery Ltd.	Christchurch	Coffee lounge	1987	112	56
<i>Dunedin</i>					
Banks, Gail Sheila Margaret	Alexandra	Florist	1987	493	140
Braid, Peter Robert	Dunedin	Butcher	1986, 1987	4,735	1,680
Enright, Anthony Leslie	Dunedin	Manufacturer	1987	338	170
Hosken, Anthony Denys	Dunedin	Surveyor	1987	1,093	260
Lemalu, Joanne Therese	Takapuna (formerly of Dunedin)	Restaurateur	1986	622	200
Lemalu, Peter William	Takapuna, (formerly of Dunedin)	Restaurateur	1986	622	200
Porter, Malcolm	Dunedin	Building contractor	1987	1,336	1,000
Robinson, Robert Leslie	Outram	Fencing contractor	1985, 1986	1,093	545
<i>Invercargill</i>					
Galle, Gerard Ignatius	Invercargill	Painter	1986	281	80
Ken's Panelbeating Co. Ltd.	Invercargill	Panelbeaters	1986	1,011	480
<i>Timaru</i>					
Durry, Stewart Neil	Ashburton	Life insurance agent	1986	482	480
Knox, Robert	Ashburton	Real estate agent	1987	126	60
Leabourn, Dean Arthur	Waimate	Florist/nurseryman	1987	199	45
Pleasant Point Pharmacy Ltd.	Pleasant Point	Chemists	1987	1,509	595
Price, Marion Anne	Timaru	Leather goods dealer	1987	114	25
South Canterbury Security Services Ltd.	Timaru	Security services	1987	12,113	3,020
Southern Lakes Fabrics Ltd.	Timaru	Clothing manufacturers	1987	3,730	935
Timaru Bottle and Scrap Metal Company (1984) Ltd.	Timaru	Scrap metal dealers	1986, 1987	4,296	1,075
Waimate Appliances Ltd.	Waimate	Electrical appliance dealers	1987	866	430