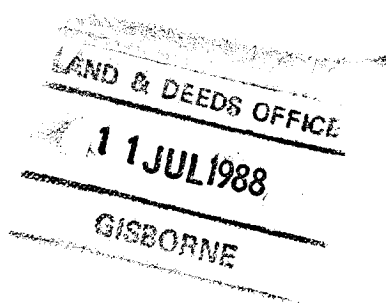




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The New Zealand  
**Gazette**

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# **Commercial Edition**

OF WEDNESDAY, 6 JULY 1988

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**WELLINGTON: WEDNESDAY, 6 JULY 1988 — ISSUE NO. 117**

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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 6 months period ended the 30th day of September 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 30th day of June 1988.

D. HENRY, Deputy Commissioner, in the absence of  
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
					\$	\$
<b>Northern Region</b>						
<i>Auckland</i>						
Kamipeli, Tevita (also known as Kampali, David and Koloamatangi, David)	Otahuhu	Leading hand/hotel porter	A	1981-1984	6,187	4,110
<b>Waikato Region</b>						
<i>Hamilton</i>						
Kwun, Ng Hoy	Onehunga (formerly of Putaruru)	Greengrocer	A	1977-1984	10,788	10,730
Lynn, Thomas John Barry (in relation to Rosemary Lynn)	Hamilton	Shop manager	E	1983	-	-
McKenzie, Alan Oliver	Taumarunui	Public servant	A	1983, 1984	5,712	3,900
<i>Napier</i>						
Chong, Nelson Stephen	Napier	Fruiterer	A	1977-1981	1,767	1,760
Chong, Raymond	Napier	Fruiterer	A	1977-1981	8,609	8,580
Curry, Margery	Napier	Clerk	A	1983, 1984	1,681	-
H. B. Machinery and Engineering Company Ltd.	Hastings	General engineering	A	1977-1980	5,021	5,037
Helleur, Desmond Ronald (in relation to H. B. Machinery and Engineering Company Ltd.)	Hastings	Company secretary	E	1977-1979	-	-
Helleur, Desmond Ronald	Hastings	Company secretary	A	1977-1979	1,768	1,768
Hocking, Philip Frank	Napier	Electrical technician	A	1985	427	420
Leadley, Graeme Stewart	Hastings	Orchard hand	A	1985	972	1,000
Ryan, Paul Douglas	Hastings	Cleaner/painter	A	1982, 1985	1,004	1,000
Young, Tobun	Napier	Restaurateur	A	1978-1981	6,798	6,790
<i>New Plymouth</i>						
Colson, Ian Drayton	New Plymouth	Pig and dairy farmer	A	1976-1979	11,113	10,500
Olsson, Selwyn Robert	New Plymouth	Labourer	A	1985	458	458
S. P. & J. B. Rowe (1982) Ltd.	New Plymouth	Builder	A	1983, 1984	2,184	2,100
Rowe, Stephen Percy (in relation to S. P. & J. B. Rowe (1982) Ltd.)	New Plymouth	Builder	E	1983, 1984	-	-
Rowe, Stephen Percy	New Plymouth	Builder	A	1980-1982	4,166	4,100
<b>Central Region</b>						
<i>Masterton</i>						
Brookes, Thomas James	Masterton	Shop assistant	A	1984	1,177	1,177
McGuinness, Bryan Ronald	Masterton	Retired	A	1983-1985	3,667	3,660
Woolley, Graham Edward	Masterton	Pastry cook	A	1980-1982	2,262	2,260
<i>Wellington</i>						
Auelua, Taimalietane	Woburn (formerly of Berhampore)	Clerk/cleaner	A	1983, 1984	2,034	1,000

## Schedule I—continued

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Offence(s) Occurred†	Amount or Estimated Amount of Tax Evaded†	Amount of Penal Tax Imposed
					\$	\$
Hyland, Maxwell	Upper Hutt	Commercial traveller	A	1973–1981	10,969	10,965
<b>Southern Region</b>						
<i>Christchurch</i>						
Marglyn Holdings Ltd.	Christchurch	Motel proprietor, property investors	A	1982	5,949	2,370
Potter, John David	Christchurch	Freezing worker	A	1982–1985	2,795	1,380
<i>Invercargill</i>						
Cvigr, Miroslav Jan	Invercargill	City treasurer	A	1980–1985	10,176	5,760
Petrie, Vincent John	Invercargill	Bank manager	A	1983–1985	4,554	4,555
Soulsby, Gerald Robert	Invercargill	Sales manager	A	1981–1984	5,179	2,550
<i>Nelson</i>						
Waitakiroa Farm Ltd.	} Motueka	Farming	A	1985	734	750
Boyes, Lex (in relation to Waitakiroa Farm Ltd.)		Farmer	E	1985	–	–
<i>Timaru</i>						
Gould, Gerald Hanson	Timaru	Branch manager	A	1982–1986	1,406	1,405

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

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

“E” Aiding, abetting, or inciting another person to commit an offence.

†The information in Columns (5) and (6) refers solely to the particular year or years for which a conviction was entered.

## Schedule II

PERSONS OTHER THAN THOSE IN SCHEDULE I WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 231 OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 420 OF THE INCOME TAX ACT 1976 FOR EVADING OR ATTEMPTING TO EVADE THE PAYMENT OF INCOME TAX OR FRINGE BENEFIT TAX; OR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF INCOME TAX OR FRINGE BENEFIT TAX.

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
<b>Northern Region</b>						
<i>Auckland</i>						
Andrews, Brian	Kaikohe (formerly of Sandringham)	Service station proprietor	A	1983-1985	2,018	1,900
Baber, Royden	Manurewa	Distiller	A	1984-1986	3,322	3,100
Baxter, Reginald Warren	Pakuranga	Ice cream manufacturer	A	1983-1985	1,498	1,500
Bosley, John Ernest	Kohimarama	Delicatessen proprietor	A	1982-1986	3,550	700
Bosley, Mary-Lyn	Kohimarama	Delicatessen proprietor	A	1982-1986	4,690	700
Brahne, Ralph Carl	Takapuna	Chartered accountant	A	1983, 1984	294	290
Cassidy, Kerry	Australia (formerly of Mount Roskill)	Disc key operator	A	1985	301	300
Collins, Neville Alfred	Pukekohe	Timber worker	A	1985	246	200
Darr, Charles Leonard	Takapuna	Chiropodist	A	1982-1985	3,058	4,700
Fakahau, Manase	Glen Innes	Glass worker	A	1985	1,031	1,000
Falelua, Salaevalu	Grey Lynn	Machinist	A	1985	996	900
Ford, Vicki Leanne	Hamilton (formerly of Oratia)	Shop assistant	A	1985	463	460
Foster, John Carfax	Westmere	Assembler	A	1985	297	100
Franklin, Ian John	Mount Albert	Process worker	A	1985	198	300
Gosche, Chester	Mount Roskill	Baker	A	1985	749	750
Hadfield, Barry John	Henderson	Vehicle salesman	A	1985	625	200
Hadfield, David Douglas Graham	Glen Eden	Cleaner/storeman	A	1985	229	230
Harris, Michael	Kaitaia (formerly of Wiri)	Mill hand	A	1985	276	270
Haskell, Lorraine Rosemary Anne	Glendene	Council employee	A	1985	242	240
Henry, Kaati Allan	Onehunga	Cleaner/superannuitant	A	1984	800	800
Hoeberrigs, Robert Stephen	Mount Wellington	Student teacher	A	1985	297	290
Hoff, Vaine	Owairaka	Machinist	A	1985	787	400
Huriwai, Wally (also known as Te Kira, Wallace and as Te Kira, Wally)	Papakura	Machine operator	A	1985	638	300
Huszak, Aladar Paul Louis	Takanini	Chemical worker	A	1984	474	450
Jarvis, Naomi	Te Atatu North	Superannuitant/landlady	A	1980-1984	2,584	500
Jones, Debbie Marie	Henderson (formerly of Glen Eden)	Bar stewardess	A	1985	217	60
Kalepo, Saulo Joseph (also known as Kalepo, Joe)	Morningside (formerly of Ponsonby)	Process worker/cleaner	A	1985	410	100
Kaleta, Foketi Sylvia	Blockhouse Bay	Clerk/restaurant worker	A	1985	702	180
Kirkby, Brian Vaughan	Takapuna	Bank clerk	A	1982-1985	2,004	1,900
Knox, Walter	Whangaparaoa	Superannuitant/landlord	A	1981-1985	4,195	3,900
Laban, Max William	Onehunga	Sander operator/process worker	A	1985	305	100
Lagaia, Manila Jay	Mangere	Actor/entertainer	A	1985	2,100	525
Lolo, Hala	Avondale (formerly of Mount Albert)	Labourer/laundry worker	A	1985	289	70
Lomu, Hesekaia	Glen Innes	Freezing worker/cleaner/packer	A	1985	1,233	310
Lucas, William George	Orakei	Superannuitant	A & B	1981-1985	944	910
McBean, John Malcolm	Bucklands Beach (formerly of Glendowie)	Retired accountant	A	1979-1984	13,650	13,500
McBean, Violette Emily	Bucklands Beach (formerly of Glendowie)	Shorthand typist	A	1978-1984	13,003	12,700
McFarlane, Kerry James	Sunnynook	Supermarket and city council worker	A	1985	1,418	400
McKay, Keith James	Papatoetoe	Sales representative	A	1985	689	170
McKee, Kevin Barry	Glen Eden	Labourer	A	1985	1,205	480
McWilliams, Colleen Anona	Birkenhead (formerly of Manurewa)	Hairdresser	B	1984-1986	3,424	750
Mahina, Tevita Vea (also known as Mahina, David)	Mount Roskill	Process worker	A	1985	868	220
Masila, Vona	Owairaka (formerly of Grey Lynn)	Factory worker/packer	A	1985	325	80

## Schedule II—continued

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Evasion Occurred†	Amount or Estimated Amount of Tax Evaded‡	Amount of Penal Tax Imposed
					\$	\$
Mataa, Nootoa Tuua	Mangere East	Slaughterman	A	1985	393	75
Maumasi, Mina	Grey Lynn	Packer/diswasher	A	1985	275	70
Mayo, Andrew McKenzie	Remuera	Stage manager/teacher	A	1985	298	75
Miller, Maurice	Royal Oak	Superannuitant	A	1983–1985	2,278	1,130
Murch, Steven Michael	Papatoetoe	Driver	A	1984	818	225
Nye, Patrick	Otahuhu	Labourer	A	1985	398	390
O'Hara, Margaret Eveleen Joyce	Waiuku	Superannuitant/farmer	A	1981–1985	3,204	3,190
O'Hara, William Raymond	Waiuku	Superannuitant/farmer	A	1981–1985	7,646	7,630
Olla, Antonio	Remuera	Restaurant proprietor	A	1977–1980	18,706	17,900
Pakileata, Ilami	Onehunga	Labourer	A	1985	874	850
Peteru, Hana	Grey Lynn	Wardmaid	A	1985	313	310
Pettit, Richard Gordon	Browns Bay	Superannuitant	A	1985, 1986	2,254	1,800
Porter, Stewart Nepia	Glenfield	Security officer	A	1985	303	300
Preston, John Philip	Manurewa	Storeman	A	1985	386	380
Pretty, Kerri-Ann	Papakura (formerly of Mangere East)	Office worker	A	1985	369	360
Pullen, Ivan Dean	Weymouth (formerly of Mount Eden)	Bartender	A	1985	459	450
Retimana, Kathleen	Papakura	Process worker	A	1985	350	350
Reynolds, James Anthony	Otara	Storeman packer	A	1985	264	260
Rhodes, Irene Josephine	Royal Oak	Retired lecturer/saleslady	A	1981–1985	18,943	17,020
Roberts, Donald Walter	Albany	Seaman	A	1982–1985	1,259	1,110
Robertson, Richard William	Manurewa	Civil servant	A	1983–1985	726	540
Roddie, John Joseph	Beachhaven	Retired public servant	A	1983–1985	2,286	1,820
Rose, John	Northcote	Retired traffic assistant	A	1981–1985	6,487	6,400
Rose, Winifred Mary	Northcote	Retired cashier	A	1981, 1985	1,529	1,500
Rumens, Thomas	Blockhouse Bay	Retired import/export manager	A	1982–1985	964	750
Ryan, Constance Margaret	Grey Lynn	Clerk/superannuitant	A	1982–1985	6,160	4,910
Saena, Lucky	Avondale (formerly of Mount Roskill)	Labourer	A	1985	445	450
Sagala, Falefitu Nofu	Papatoetoe	Machinist	A	1985	206	200
Sagote, Vitolio	Mount Albert (formerly of Sandringham)	Machine operator	A	1986	816	400
Sammut, Joseph	Henderson	Labourer	A	1985	271	270
Sionesini, Anga Angus	Auckland	Press setter and operator	A	1985	409	400
Siuhega, Fethu	Point Chevalier	Cutter	A	1985, 1986	2,342	1,150
Stone, Mervyn Denis	Australia (formerly of Epsom)	Fabric retailer	A	1979–1984	27,696	27,400
Swann, Edward Patrick (deceased)	Otahuhu (formerly of East Tamaki)	Labourer/freezing worker	A	1985	217	210
Tabualevu, Enani	Ponsonby	Labourer	A	1985	586	580
Talo, Mataitusi	Manurewa	Poultry farmhand/engineer	A	1985	416	420
Tanielu, Ioane	Te Papapa (formerly of Mangere)	Cleaner	A	1985	361	360
Te Whata, Anna	Massey	Produce worker	A	1985	1,212	300
Teixeira, Donald Frederick	Hillsborough	Retired accountant	A	1983–1985	6,020	1,580
Thickpenney, Robert Winston	Manukau (formerly of Pukekohe)	Branch manager	A	1981–1985	1,247	1,235
Tima, Apelu	Otahuhu (formerly of Papatoetoe)	Shoemaker/machinist	A	1985	301	300
Truhovich, George Gerald	Mangere	Painter/landlord	A	1979–1983	6,229	6,210
Truhovich, Mary Maria	Mangere	Machinist/landlady	A	1980–1982	581	570
Tuainekore, Moeroa	Glen Innes	Assembler/machine operator	A	1983, 1985	1,141	550
Wade, Dean George	Pukekohe (formerly of Manurewa)	Labourer	A	1985	349	340
Webber, Daniel George	Papakura	Mechanic/driver	A	1985	344	340
Wood, Dennis George	Takapuna	Builder	A	1982–1984	2,477	2,400
<i>Whangarei</i>						
Bristow, David Andrew	Kawakawa	Labourer	A	1985	539	500
Eagle, Stanley James	Opononi	Cleaner/agar collector	A	1982–1985	3,376	920
Ellis, Coral Irene	Ruakaka	Clerk	A	1981, 1983–1986	1,721	700
Garrity, William Robert	Ruakaka	Maintenance supervisor	A	1982–1984	2,511	650
Garry, Edna Myrie	Whangarei	Post Office employee	A	1980–1986	1,884	1,700
Geddes, Athol John	Whangarei	Park overseer	A	1979–1986	5,443	4,160
Menzies, Jeanette	Moerewa	Labourer	A	1986	765	80
Morgan, Whare William	Kaeo	Carpenter	A	1986	1,917	500
Niha, Peter Teawhi	Whangarei	Rigger/musician	A	1986	850	425

## Schedule II—continued

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Evasion Occurred†	Amount or Estimated Amount of Tax Evaded‡	Amount of Penal Tax Imposed
					\$	\$
Te Tai, Patrick Gillman	Whangarei	Drycleaner	A	1986	276	150
Timmo, Glen Leighton	Whangarei	Barman	A	1986	163	50
Watene, Tama Hatepe	Hikurangi	Labourer	A	1986	284	100
White, Kevin John	Whangarei	Drainlayer	A	1984	1,476	1,000
<b>Waikato Region</b>						
<i>Hamilton</i>						
Oxborrow, Ray William	Hamilton (formerly of Napier)	Fitter and turner	A	1985	233	200
<i>Napier</i>						
H. B. Machinery and Engineering Company Ltd.	Hastings	General engineering	A	1975, 1976	1,852	1,852
Helleur, Desmond Ronald	Hastings	Company secretary	A	1974–1976	1,480	1,480
<i>New Plymouth</i>						
Colson, Ian Drayton	New Plymouth	Pig and dairy farmer	A	1975	2,559	3,000
<i>Rotorua</i>						
Roberts, Christopher Mark	Australia (formerly of Rotorua)	Forestry labourer	A	1983, 1984	1,170	580
<i>Tauranga</i>						
Mearing, Jeter	Te Puke	Orchardist	A	1985, 1986	4,710	550
Mearing, Patricia Rose	Te Puke	Orchardist	A	1985, 1986	2,057	250
<i>Te Aroha</i>						
Lind, Noel Walter	Waihi Beach	Real estate agent	A	1982–1985	3,312	600
Watters, Thomas Kenneth	Waihi	Company director	A	1982–1985	2,381	610
<b>Central Region</b>						
<i>Masterton</i>						
Gregory, Howard Austen	Masterton	Motor cycle mechanic	A	1983–1986	3,843	1,900
Johnston, Lionel Gordon	Masterton	Agricultural contractor	A	1985	1,277	400
Watson, Stephen John	Carterton	Driver	A	1985	1,032	350
<i>Palmerston North</i>						
Ellis, Hubert Kitchener	Palmerston North	Chemist	A	1983–1986	4,452	1,380
Petch, Ronald William Henry	Palmerston North	Retired	A	1982–1986	3,239	1,600
Tipoki, David Lawrence	Queensland (formerly of Foxton)	Probation officer	A	1985, 1986	3,015	470
<i>Wanganui</i>						
Payne, Alan Ernest	Wanganui	Painter and paperhanger	A	1976–1985	29,570	2,750
<i>Wellington</i>						
Chapman, Nola May Rebecca	Melrose	Part-time ballet teacher	A	1977–1980	884	600
Harrop, John George	Wellington	Labour contractor	B	1980–1985	24,280	19,380
Horton, Harold George	Lower Hutt	Retired	A	1982–1986	3,365	3,340
Husband, Florence Jean	England (formerly of Wellington)	Typist	A	1983–1985	3,325	3,310
Matuauto, Faalata	Porirua	Clerk	A	1984, 1985	900	300
Nolle, Peter Jan Anthony	Lower Hutt	Painting contractor	A	1983–1985	790	500
Raine, Hugh Denys	Lower Hutt	Retired	A	1982–1985	4,612	3,685
Ruddenklau, Michael George	Wellington	Caterer	B	1972–1981	4,448	4,470
Wypych, Frank	Miramar	Builder	A	1978–1982	3,158	2,350
<b>Southern Region</b>						
<i>Blenheim</i>						
Hammond, Francis Maurice	Renwick	Farm hand	A	1986	340	—
Stead, Nigel Alexander	Renwick	Labourer	A	1986	133	—
<i>Christchurch</i>						
Fahey, Zita Mary	Christchurch	Cook	A	1981–1985	2,604	180
Heald, George Henry	Christchurch	Retired	A	1983–1985	457	320
Maynard, William Neil	Christchurch	Mower repairman	A	1980–1983	28,024	13,220
<i>Dunedin</i>						
Tall, John Edward	Dunedin	Freezing worker	A	1983–1985	647	640
<i>Invercargill</i>						
Hartley, Gordon Wayne	Invercargill	Freezing worker	A	1986	307	100
<i>Nelson</i>						
Wareing, John Richard	Nelson	Teacher	A	1984–1985	601	135

## Schedule II—continued

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Evasion Occurred†	Amount or Estimated Amount of Tax Evaded†	Amount of Penal Tax Imposed
					\$	\$
<i>Oamaru</i>						
Choie, Michael	Oamaru	Market gardener	A	1981-1984	7,190	3,770

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

“A” Furnishing false returns of income.

“B” Failing to furnish returns of income.

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

## Schedule III

PERSONS CONVICTED UNDER SECTION 368 (1) (a) OR (b) OR SECTION 416 (1) (e) 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 OR, OF AIDING OR ABETTING OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 368 (1) (a) OR (b) OF THE INCOME TAX ASSESSMENT ACT 1976 AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 369 OF THE INCOME TAX ACT 1976.

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
<b>Northern Region</b>					
<i>Auckland</i>					
Angelo Developments Ltd. (in liquidation)	Auckland	Roading and general contractors	1985	2,259	1,129
Select Home Listings Ltd.	Auckland	Letting agency	1986	1,626	805
Mearns, Clifford (in relation to Select Home Listings Ltd.)	Greenlane	Company director	1986	-	-
Turnco Engineering Ltd.	Papatoetoe	Engineers	1984, 1985	3,633	1,750
Cockle, Robert John (in relation to Turnco Engineering Ltd.)	Papatoetoe	Company director	1984, 1985	-	-
Village Inn Restaurant Ltd.	Parnell	Coffee bar/restaurant proprietors	1985	8,634	4,295
Water Bullet Industries Ltd. (in receivership)	East Tamaki	Water blaster manufacturers	1985	11,275	5,625
Wendell Real Estate Ltd.	Newmarket	Real estate agents	1984, 1985	20,861	10,410
D.H.R. Wilkie Engineering Ltd. (in liquidation)	Auckland	Engineers/smelters	1986	13,345	6,670
Omanene Contractors Ltd.	Pipiwai	Forestry contractor	1986, 1987	3,965	3,965
<b>Waikato Region</b>					
<i>Hamilton</i>					
Computer Typesetters Ltd.	Hamilton	Printers	1986, 1987	5,009	2,525
Costley, Brian James	Aria	Farmer	1985, 1986	4,931	-
Gaskell, Peter Thomas	Hamilton	Builder	1986, 1987	271	275
Harger, Jacqueline Winifred	Hamilton	Clothing manufacturer	1986	9,466	2,370
Jones, Mervyn	Hamilton	Accountant	1986, 1987	3,104	1,540
Kelly, Steven John	Te Awamutu	Panel beater/car painter	1986, 1987	4,288	-
Larsen, Laurence Baden	Huntly	Potter	1985, 1986	6,887	6,840
Little, Jack McLeod (in relation to S. W. and J. M. Gamble Ltd. (in receivership))	Te Kuiti	Taxation consultant	1987	9,322	2,320
Smith, Geoffrey Martin	Te Kauwhata	Orchardist/contractor	1986	1,192	595
Taumarunui Excavators and Drainage Ltd.)	Taumarunui	Earthmoving contractors	1985, 1986	7,798	5,850
Waikato Garage and Carport Ltd.	Hamilton	Garage manufacturers	1987	2,192	1,300
Withers, Edward Sydney (in relation to Taumarunui Excavators and Drainage Ltd.)	Taumarunui	Surveyor/company manager	1985, 1986	7,798	1,850
<i>Napier</i>					
Freeman, Philip Spencer Grant	Hastings	Electroplater	1986	2,236	557
Jones, John Pare Keiha	Flaxmere	Freezing worker/accountant	1984	5,348	-
Martin, Christopher Andrew	Wanganui East (formerly of Napier)	Painter/decorator	1986	4,105	-
Paton, Colin Ross	Flaxmere	Logging contractor	1983, 1984	6,155	-
<i>New Plymouth</i>					
Patel, Judith Mary	Bell Block	Builder	1987	1,751	1,750
Patel, Ramesh Chhiba	Bell Block	Builder	1987	1,750	1,750
Russell, John Charles	New Plymouth	Retailer	1985, 1986	2,884	2,884
<i>Rotorua</i>					
Connor, John (in relation to Jonlor Holdings Ltd.)	Rotorua	Company director	1985	16,984	-
Drought, Carole Ann	Reporoa	Clerk	1987	412	210
Drought, Ivor Albert	Reporoa	Plumber	1987	412	210
Galloway, Noel Baxter	Murupara	Deer farmer	1986, 1987	6,269	6,300
Guides Jewellers Ltd. (in liquidation)	Rotorua	Jewellers	1986, 1987	2,132	-
Guides Wholesalers Ltd. (in liquidation)	Rotorua	Manufacturing	1986, 1987	687	-
Hunter, Phyl George	Rotorua	Cartage contractor	1986	3,733	930
King, Darcy Linton (in relation to King Logging Ltd.)	Atiamuri	Company director	1986, 1987	111,202	27,770
King Logging Ltd.	Taupo	Logging contractor	1986, 1987	111,202	-
Phillips, Henry Ambrose	Rotorua	Small goods distributor	1986	4,638	4,610
<i>Tauranga</i>					
Hopkins, Peter Charles	Papamoa	Landscape gardener	1985, 1986	22,798	-
Toms, David	Tauranga	Metal fabricator	1983-1986	6,680	1,660
<i>Te Aroha</i>					
Regal Photos Ltd.	Te Aroha	Photography	1985	3,348	368



## Schedule III—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
<b>Central Region</b>					
<i>Masterton</i>					
Callister, Timothy James	Masterton	Panelbeater	1987	598	300
Edwards Dairy 1982 Ltd.	Featherston	Dairy tearooms proprietor	1986, 1987	3,775	940
Edwards, Adrienne Joan (in relation to Edwards Dairy 1982 Ltd.)	Featherston	Dairy proprietor	1986, 1987	3,775	940
Fletcher, Evelyn Susan	Greytown	Carrier/dairy farmer	1987	42	12
Fletcher, Roy Ronald	Greytown	Carrier/dairy farmer	1987	42	12
Gerrand, Barry Robert Bruce	Featherston	Butcher	1987, 1988	441	88
Gerrand, Richard Bruce	Featherston	Butcher	1987, 1988	441	88
Pirinoa Builders Ltd.	Featherston	Building company	1987	430	108
Planco Homes Ltd.	Masterton	Building company	1987	4,928	1,230
Thomson, Beverley Joan	Tauherenikau	Tavern keeper	1987	70	17
Thomson, Trevor Alfred	Tauherenikau	Tavern keeper	1987	70	17
<i>Wellington</i>					
Canton Restaurant Ltd.	Wellington	Restaurant	1985, 1986	3,865	—
Chin, Wah Nui (in relation to Canton Restaurant Ltd.)	Wellington	Restaurant manager	1985, 1986	—	5,350
Hunter, Birkett Robert	Wellington	Panelbeater	1987	1,417	—
Meikle, Kenneth John	Paraparaumu	Cleaning contractor	1986, 1987	1,661	1,650
Montgomery, John Bruce (in relation to J. B. Montgomery and Sons Transport Ltd.)	Porirua	Company director	1985, 1986	10,982	—
<i>Wanganui</i>					
Maungaraupi Land Company Ltd. (in liquidation)	Marton	Farming company	1986	1,259	—
O'Shea Leon Desmond	Auckland (formerly of Waitotara)	Fitch farmer	1987	3,792	1,890
<b>Southern Region</b>					
<i>Christchurch</i>					
Ellison, Colleen Vivienne (in relation to The Cupid Shops (1983) Ltd.)	Christchurch	Company director	1986–1987	3,014	725
The Cupid Shops (1983) Ltd.	Christchurch	Retailer of adult aids	1986–1987	3,014	—
<i>Dunedin</i>					
Gross, Ian	Dunedin	Car cleaner	1985–1986	4,557	1,580
Lindsay, John	Dunedin	Panelbeater	1986	1,043	240
P. and J. Turnbull Ltd.	Dunedin	Health studio	1987	1,650	—
Turnbull, Paul Alexander (in relation to P. and J. Turnbull Ltd.)	Dunedin	Company director	1987	1,650	400
<i>Invercargill</i>					
W. D. King & Sons Ltd.	Invercargill	Fish merchants	1985	2,166	1,100
<i>Oamaru</i>					
Spurr, Carlene Elizabeth	Oamaru	Restaurateur	1987	4,621	1,140
Spurr, Rodney Craig	Oamaru	Restaurateur	1987	4,621	1,140
<i>Timaru</i>					
Electronic Enterprises Ltd.	Timaru	Electrical appliance dealer	1987	3,489	3,480
Pleasant Point Pharmacy Ltd.	Pleasant Point	Chemist	1987	2,067	580
Talbot, Trevor John	Temuka	Farmer	1986	617	925

## Schedule IV

PERSONS OTHER THAN THOSE IN SCHEDULE III WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 369 OF THE INCOME TAX ACT 1976 FOR FAILING TO MAKE TAX DEDUCTIONS FROM SOURCE DEDUCTION PAYMENTS OR, HAVING MADE SUCH DEDUCTIONS, HAVE FAILED TO ACCOUNT FOR THEM TO THE COMMISSIONER OF INLAND REVENUE.

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
<b>Northern Region</b>					
<i>Auckland</i>					
Bolton, Patrick	Otahuhu	Tailor	1986	2,268	555
Bovaird, Adele Noeline	Papakura	Retailer wedding dresses and accessories	1987	867	220
Business Brokers (N.Z.) Ltd.	Greenlane	Business brokers	1987	48,785	12,200
T. A. Butler Motor Painters Ltd.	Mount Albert (formerly of Glen Eden)	Spray painters	1987	5,295	1,325
Churton, Frances Anne	Howick	Painters and paperhangers	1987	1,565	390
Churton, Ronald James	Howick	Painters and paperhangers	1987	1,565	390
Continental Screens Ltd.	Pakuranga	Designers and manufacturers	1987	3,420	855
Curry, Norma Evelyn Joan	Epsom	Rest home proprietor	1986, 1987	26,061	6,515
Dalley, Stuart William	Blockhouse Bay	Sheet metal worker	1986, 1987	4,745	2,360
Dalton, Terence Colin	Pakuranga	Forkhoist repairer	1987	7,732	1,945
G. H. Dearsly Ltd.	Mount Wellington	General carrier	1986, 1987	1,564	416
Dellow, Bill James	New Lynn	Surplus goods retail	1985	845	215
E. & M. Dunnage Ltd.	Newmarket	Rest home proprietors	1987	8,952	2,240
East Tamaki Fisheries Ltd.	Papatoetoe	Wet fish & takeaways	1986, 1987	1,099	550
Erceg, Gary John	Henderson	Spray painter	1986, 1987	2,056	1,025
Finecraft Kitchens Ltd.	Henderson	Kitchen furniture manufacturer	1986, 1987	11,454	2,865
Foodpoint Lunchbar Ltd.	Pakuranga	Lunchbar operators	1987	424	420
Forbes, Rowan George	Papatoetoe	Commercial artist	1987	1,321	1,340
Franke, Murray Allan	Papakura	Armature winder	1986, 1987	2,640	655
Furmage, Deborah	Manurewa	Car painter	1986, 1987	1,474	365
Furmage, Michael Wayne	Manurewa	Car painter	1986, 1987	1,474	365
George Bradley Motors Ltd.	East Tamaki	Motor vehicle repairs	1987	308	615
Glen Eden Engineering Ltd.	Glen Eden	General engineering	1986, 1987	2,115	540
Green, Lindsay Atholson	Titirangi	Medical practitioner	1987	65	70
Green, Marjorie Joyce	Ellerslie	Dairy owner	1987, 1988	436	225
Greetham, James Edward	Glenfield	Cabinet-maker	1987	1,318	1,300
Grenville, John Robert	One Tree Hill	Publisher	1987	2,082	1,990
Hadlow, Lawrence Edgar	Remuera	Dentist	1987	1,213	305
Jackson, John Richard	Birkdale	Ceiling manufacturer	1987	5,065	1,260
Lobb, Peter Joseph	Bombay	Sawmiller	1987	2,571	660
Longley Automotive Ltd.	St Heliers	Car panelbeaters and painters	1987	1,509	750
Mackesy Stainless Steel Ltd.	East Tamaki (formerly of Onehunga)	Sheetmetal manufacturers	1987	3,993	990
Mackie, Kevin Michael	Blockhouse Bay	Car painter	1986, 1987	1,153	296
Mackie, Marguerite Ann	Blockhouse Bay	Car painter	1986, 1987	581	149
Mudgway Bros Ltd.	Auckland	Footwear component manufacturer	1987	13,042	3,260
Ngatoa, James Hemi	Mangere	Restaurant proprietor	1987	469	470
Ngatoa, Sandra Fay McConville	Mangere	Restaurant proprietor	1987	469	470
Niederer Machinery Ltd.	Wiri	Quarry plant engineers	1987	20,910	5,220
Orleans Restaurant Ltd.	Auckland	Restaurateurs	1984, 1985	12,261	6,130
Pacific Grouting Services Ltd.	Auckland	Grouting, tunnelling and drainage contractors	1987	3,323	820
Paitai, William Alfred	Blockhouse Bay	Metal polisher	1987	9,457	4,680
Peake, David Alan	Papakura	Jockey/dairy farmer	1987	642	155
Peake, Suzanne Kay	Papakura	Receptionist/dairy farmer	1987	642	155
Perspective Admarketing Ltd.	Manurewa	Video tape hirers	1987	1,828	440
Plastic Associates Ltd.	Auckland	Plastics manufacturer and dealers	1987	7,722	1,925
Powell Landscapes Ltd.	Mount Eden	Landscape gardeners	1987	12,068	3,020
Real Woods (NZ) Ltd. (in liquidation)	Auckland (formerly of Avondale)	Veneer panel manufacturers	1986	17,243	8,620
Regan, Walter Rex	Blockhouse Bay	Butcher	1987	1,589	390
Ritzzy Gold Enterprises Ltd.	Kingsland	Jewellery retailers	1987	17,354	4,340
Robertson, John Collins	Papatoetoe	Radio and television serviceman	1987	10,580	5,250
Select Home Listings Ltd.	Auckland	Letting agency	1986	342	170
A. P. Shale & Co. Ltd.	Onehunga	Insulation contractors	1986	5,802	1,450

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Shanghai Holdings Ltd. (in liquidation)	Auckland (formerly of Glenfield)	Bakers	1987	11,113	2,780
Southwestern Publishing Company Ltd.	Newton (formerly of Parnell)	Printers and publishers	1986, 1987	16,862	4,200
Sunrise Kitchens Ltd.	Glenfield	Cabinet-makers	1987	11,644	2,900
Sunvalley Foods Ltd.	Castor Bay	Health food manufacturers	1987	4,757	465
Tee-Kay Manufacturing N.Z. Ltd.	Manukau (formerly of Papatoetoe)	Component manufacturers and wholesalers	1987	9,293	2,320
Thomas Verner Ltd.	Auckland	Wool and yarn processors	1986	5,387	1,335
Thompson, Peter Joseph	Henderson	Panelbeater/labourer	1987	7,170	1,775
Top Print (Wiri) Ltd. (in liquidation)	Auckland (formerly of Newmarket)	Printers	1986, 1987	12,554	6,265
Wallace, Gertrude (also known as Wallace, Trudy)	Henderson	Clothing manufacturer	1987	1,201	295
Waugh, Gavin Bruce	Northcote	Builder	1986	395	95
Wendell Real Estate Ltd.	Newmarket	Real estate agents	1986, 1987	17,724	8,855
Wolfgang, Malcolm Colin	Belmont (formerly of Bayswater)	Builder	1986	395	95
Ziek Enterprises Ltd.	Titirangi	Second-hand dealers	1987	626	300
<i>Whangarei</i>					
Brookvale Forestry Ltd.	Pakotai	Silviculture	1986, 1987	13,653	3,400
Brown, Roger Neil	Kamo	Well driller/heavy steel contractor	1986	5,773	5,200
Bruce Wilson Motors Ltd.	Maungatapere	Garage and service station	1987	4,105	2,050
Clark, Gordon Melton	Whangarei	Debt collector	1987	2,028	1,015
Foster Holdings Ltd.	Kamo	Car painters	1987	4,422	1,000
Hodgson, Bretton Douglas	Kaitaia	Bread delivery	1987	1,718	429
Hokianga Road Sawmill Ltd.	Dargaville	Timber mill	1987	3,429	1,715
Kamo Clothing Manufacturers Ltd.	Kamo	Clothing manufacturers	1986, 1987	31,107	2,900
Maria, Jeanette Thora	Kaitaia	Florist	1987	1,495	747
Pat Te Whata and Sons Ltd.	Kaikohe	Dairy/dry stock farmers	1984, 1985	1,687	840
Tapp, Robert Charles	Whangarei	Towage operator	1987	4,695	1,170
Trask, Wayne Arthur	Kaikohe	Contract painter/wallpaperer	1986, 1987	3,246	815
Waters, John Lester	Maungatapere	Panelbeater/spraypainter	1987	933	230
Wilkinson, John Foster	Kaiwaka	Cabinet-maker	1987	1,914	400
<b>Waikato Region</b>					
<i>Gisborne</i>					
Cowan, James Ross	Gisborne	Argicultural contractor	1987, 1988	513	255
Jacques, Stephen Donald	Manutuke	General engineer	1987	7,021	1,755
Jobson, James Peter	Gisborne	Grocer and general storekeeper	1987	378	95
Jobson, Jill Elizabeth	Gisborne	Grocer and general storekeeper	1987	378	95
Murray, John Peter	Gisborne	Manufacturing jeweller	1986, 1987	5,940	2,975
O'Connell, Terrance Michael	Gisborne	Canteen proprietor	1987, 1988	997	250
Ruatoria Motors (1974) Ltd.	Ruatoria	Garage proprietor	1986, 1987	4,440	1,120
Scragg, Cheryl Mary	Tolaga Bay	Tearoom proprietress	1984-1987	4,935	1,265
Sheridan, Kevin Patrick	Tokomaru Bay	Fisherman	1985, 1986	3,187	797
<i>Hamilton</i>					
Andersen, John Richard	Hamilton	Logging contractor	1987	893	446
Anderson, Roderick Fife	Cambridge	Potato processor	1987	532	130
Anderson, Simon Andrew	Cambridge	Potato processor	1986, 1987	3,136	750
Bridges, Graham David	Hamilton	Plumber	1987	1,745	420
Dugan, Neville Rex	Putaruru	Car painter	1987, 1988	2,257	545
Ellison, Thomas Nigel	Raglan	Medical practitioner	1987	5,232	1,295
Fuller, Errol Neil	Tokoroa	Sharemilker	1987	268	65
Fuller, Joicelin Virgini	Tokoroa	Sharemilker	1987	267	65
Harger, Jacqueline Winifred	Hamilton	Clothing manufacturer	1987	45,392	11,350
Lawrence Motors Ltd.	Hamilton	Motor vehicle dealer	1987	4,106	1,025
Maurice G. Dunn Ltd.	Hamilton	Builders	1987	1,291	315
Meyer, Gary Douglas	Hamilton	Farm management consultant	1987, 1988	6,449	1,615
Mills, Peter Brian	Te Awamutu	Television serviceman	1987	522	265
Sanders, Graeme Kenneth	Ohaupo	Racehorse trainer/farmer	1986, 1987	2,586	660
Sanders, Terry John	Hamilton	Cartage contractor	1986	2,462	600
Tokoroa Catholic Maori Society Incorporated	Tokoroa	Religious organisation	1986, 1987	19,785	4,900

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
<i>Napier</i>					
Adzed Hand Carved and Hewn Furniture NZ Ltd.	Napier	Furniture manufacturer	1987	1,915	950
Burns, Lewis Charles	Hastings	Orchardist	1986	1,363	340
Dunstalls Funeral Service Ltd.	Napier	Funeral directors	1986	2,286	500
Eades, Barbara Muriel (also known as Littleford, Barbara Muriel)	Napier	Dairy proprietress	1987	477	238
East Coast Aviation Ltd.	Hastings	Aircraft sales and services	1987	4,953	1,200
Gardner, Brian Walter	Napier	Video hire shop proprietor/insurance agent	1987	298	237
Gardner, Marion Carolyn	Napier	Video hire shop proprietress	1987	224	162
Grey, Samuel John	Napier	Forestry contractor	1987	817	205
Hallett, Peter Hubert	Napier	Advertising photographer	1987	273	69
Hallett, Susan Eileen	Napier	Advertising photographer	1987	273	68
Hastings Police Club Incorporated	Hastings	Social club	1987	707	380
Hawkes Bay Dive Centre Ltd.	Napier	Retailer, diving instructor and carpet layers	1987	2,512	1,200
Hill, Ian John	Napier	Forestry contractor	1987	3,319	2,396
Integrated Control Systems Ltd.	Hastings	Electronic control systems manufacturer	1986	3,928	980
Jones, Brian Ronald	Te Pohue	Tea-room operator	1986, 1987	1,071	267
Jones, Laraine Gail	Te Pohue	Tea-room operator	1986, 1987	1,071	267
Littleford, Wayne Eric	Napier	Dairy proprietor	1987	477	238
McGlinchey, Constance Beth	Te Hauke	Guest house proprietress	1987, 1988	698	173
McGowan Trading Company Ltd.	Havelock North	Foodmarket	1987	470	110
Malmo, William Mostyn	Napier	Chef (formerly, restaurateur)	1987	554	160
Pohatu, Martin Stone	Hastings	Market gardener	1986	423	50
Premier Panel-Spray Ltd.	Hastings	Panel beaters and spray painters	1987	1,117	600
Shrouder, Ronald Peter	Waipukurau	Painter and decorator	1987	616	310
Simmons, Barry Franklin	Napier	Farmer and earthwork contractor	1987	10,761	2,040
Stortford Lodge Pharmacy (1974) Ltd.	Hastings	Pharmacy	1986	1,703	340
Tabernacle Auto Spray Ltd.	Hastings	Auto sprayers	1987	2,897	720
<i>New Plymouth</i>					
Richardson, Christine Margaret	Eltham	Ceramics manufacture/retailer	1987	673	166
Richardson, Owen Ernest	Eltham	Ceramics manufacture/retailer	1987	673	167
Riley, Kevin John	Inglewood	Sawmiller	1986, 1987	2,612	1,300
Withacar Rentals Ltd.	New Plymouth	Vehicle hire	1987	3,022	760
<i>Rotorua</i>					
Barbosa, Leigh Anne (in relation to Industrial Welding Services Ltd.)	Athenree (formerly of Rotorua)	Company director	1987	15,192	760
Barbosa, Orlando Jose Pereira (in relation to Industrial Welding Services Ltd.)	Athenree (formerly of Rotorua)	Company director	1987	15,192	760
Castle Cane (1984) Ltd.	Rotorua	Cane furniture manufacturers	1987	7,531	750
Devonwood Holdings Ltd.	Rotorua	Tourist accommodation	1986	207	50
Dobson Holdings Ltd.	Rotorua	Fitness centre	1987	8,557	2,110
Douglas, Raymond John	Rotorua	Logging contractor	1986	836	210
Farrant, Robert Mark	Rotorua	Carpet layer	1986	1,079	270
Grigson, Larry	Taupo	Fish and chip shop proprietor/seafood factory processor	1986, 1987	2,348	600
Geyserland Concrete Ltd.	Rotorua	Concrete layers	1986	844	210
Hilltop House Ltd.	Taupo	Restaurant proprietor	1986	408	100
Horton, Terence Leonard	Taupo	Builder	1987, 1988	4,058	460
Industrial Welding Services Ltd.	Rotorua	Industrial welders	1987	15,192	1,520
Landmark Restaurant Ltd.	Rotorua	Restaurant proprietor	1986	1,300	325
Lockwood Buildings Ltd.	Rotorua	Builder	1987	864	200
Marwi Thinnings Ltd.	Rotorua	Bush contractors	1986	1,989	500
C. & S. L. Neill Ltd. (formerly Tauranga Taupo Garage (1978) Ltd.)	Turangi	Service station proprietor	1986	471	120
Nicholas, Linton John	Ngongotaha	Sheep and cattle farmer	1986	255	65
Rob Williams Contractors Ltd.	Rotorua	Bush contractor	1986	830	210
Rodmar Tourist Company Ltd.	Taupo	Motel proprietor	1986	2,623	655

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Rowbotham, John	Rotorua	Vehicle painter and panel beater	1986	712	180
Ruddell, Bruce Alexander	Ngongotaha	Logging contractor	1986	598	150
Smith, Paul Albert (deceased)	Rotorua	Post contractor	1986	922	230
Turangi Supermarket (1970) Ltd.	Mount Roskill	Dairy proprietor	1986	6,725	1,680
Waymouth, John Anthony Knott	Taupo	Solicitor	1987	2,582	267
<i>Tauranga</i>					
A. T. and P. T. Broederlow Ltd.	Kawerau	Dairy owner	1987	1,341	330
Brown, Wayne Gregory	Te Puke	Carpet layer	1987	1,709	425
Dave Wakefield Ltd.	Whakatane	Plumbers	1987	486	115
Harwood, Gary Alan	Tauranga	Orchardist	1986	17,074	4,255
Kendrick, Collin Wayne	Tauranga	Insurance agent	1986, 1987	315	155
Rotashow Displays Ltd.	Tauranga	Rotating display unit manufacturers	1986, 1987	10,505	2,620
Stowe, Stephanie Marie	Kawerau (formerly of Mangere)	Home sewer	1986, 1987	2,765	260
<i>Te Aroha</i>					
Scott, Michael David	Waihi Beach South	Fisherman	1987	1,610	402
<b>Central Region</b>					
<i>Palmerston North</i>					
Ace Sandblasting and Painting Ltd. (in liquidation)	Palmerston North	Sandblasting/painting	1987	421	420
Cronin Coal Company Ltd.	Palmerston North	Coal merchants	1986, 1987	2,835	1,860
Harper, Paul Tristram	Palmerston North	Company director	1986, 1987	9,669	1,900
Hawkes Bay Theatres Ltd.	Dannevirke	Theatre operators	1986, 1987	2,089	510
Imrie Refrigeration 1981 Ltd.	Palmerston North	Refrigeration engineers	1987	2,638	670
Jackson, Noel Arthur Cameron	Dannevirke	Horticulturist	1986, 1987	401	210
Jacobs, Paul Gilbert	Feilding	Builder	1987	3,286	800
Palmerston Tow Service Ltd.	Palmerston North	Tow truck operators	1987	5,689	1,410
Walker, Ross George	Shannon	Agricultural contractor	1987	1,680	415
<i>Wanganui</i>					
Birch, Stephen William	Waitotara	Farmer	1987, 1988	3,777	780
Boaler, Michael William	Wanganui	Wholesale and retail fish merchant	1987	8,107	4,040
Dilloway, Reginald John	Wanganui	Builder	1987	370	85
Etherage Holdings Ltd.	Wanganui	Cut flower nursery	1987	9,264	2,315
Fetzer Electrical Ltd.	Ohakune	Electrical contractor	1987	978	485
Green, Rebecca Mary (in relation to Putiki Wharanui Te Kohanga Reo)	Wanganui	Treasurer	1987	352	80
Laird, Duncan Howard	Wanganui	Farmer	1987	221	55
Tanner, Anita Mary	Hunterville	Tearoom/takeaway shop proprietor	1987	198	50
Tanner, Graeme William	Hunterville	Tea/takeaway shop proprietor	1987	198	50
Wanganui Cosmopolitan Club Incorporated	Wanganui	Chartered club	1986	761	190
Williams, William John	Wanganui	Electronic shop proprietor	1987	676	410
Wilson, Leslie Kenneth Paul	Wanganui	Dairy proprietor	1987	673	335
<i>Wellington</i>					
All Threads Fasteners Ltd.	Petone	General merchandising	1987	4,821	1,920
Capital Landscape Contractors Ltd.	Petone	Landscapers	1987	5,658	1,370
Dykeshire New Zealand Ltd.	Raumati Beach	Manufacturers of aluminium picture frames	1986, 1987	4,704	500
Filmcraft Productions Ltd.	Lower Hutt	Film production	1985, 1986	45,467	22,670
Flooring Perfection Ltd.	Wellington	Floor layers	1986, 1987	4,712	1,140
Hayward, Eileen	Wellington	Caterer	1987	115	60
Hayward, James Mitford	Wellington	Hairdresser	1987	10,772	3,780
Healthland (New Zealand) Ltd.	Wellington	Gymnasium proprietors	1987	5,203	780
Hollier, Peter William	Waikanae	Builder	1987	183	40
Hometune (Wellington) Ltd.	Wellington	Motor vehicle tuning	1987	3,732	940
Honey, John Richard	Upper Hutt	Insurance agent	1987	1,071	245
Hurcomb Engineering Ltd.	Porirua	Engineers	1987	96	20
Jackson, Keith Arnold	Lower Hutt	Farmer	1987	225	60
Kelson General Store (1984) Ltd.	Lower Hutt	Grocery shop	1987	831	210
Kia Mou Holdings Ltd.	Paraparaumu	Restaurant proprietors	1987	2,226	1,680
Knight, Michael Blair	Wellington	Builder	1987	5,797	910

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Lamb, Roland Wallace	Wellington	Painter and decorator	1987	4,222	1,060
Landzeal Group Ltd.	Wellington	Car trimmers	1987	2,807	700
Liolis, Peter	Wellington	Spraypainter and panelbeater	1987	590	150
McLean, Taua Bunny	Wellington	Security services	1987	800	200
Maidstone Mall Greenhouse Ltd.	Upper Hutt	Plant and pet supplies retailers	1987	581	120
Manhire Reid Engineering (1977) Ltd.	Lower Hutt	Engineering services	1987	13,178	3,290
Manson Transport Ltd.	Wellington	General carriers/glass recyclers	1987	3,389	500
Martin, Mitchell Simeon	Upper Hutt	Painting contractor	1987	113	30
A. E. Mitchell Ltd.	Paraparaumu	Builders	1987	1,575	390
Moffit, Bruce Charles (in relation to Hi-Vid Ltd. (in liquidation))	Wellington	Company director	1987	2,999	750
Molyneux, Ronald	Paraparaumu	Tiling contractor	1987	1,894	470
Moriarty, James Michael	Wellington	Painting contractor	1987	3,389	1,700
Morrison, Simon Peter	Upper Hutt	Painting contractor	1987	113	30
Moto Recycle Ltd.	Wellington	Motorcycle retailer	1987	4,036	1,010
Murray Heaney Hairstylists Ltd.	Wellington	Hairstylists	1987	1,047	260
Naenae Auto Repairs Ltd.	Lower Hutt	Garage proprietors	1987	132	30
Nefertiti Boutique Ltd.	Wellington	Cosmetics boutique and facial clinic	1987	248	20
New Zealand Electroformers Ltd.	Wellington	Plastic manufacturers	1986, 1987	157,575	39,410
Ngaio Plumbers 1985 Ltd.	Wellington	Plumbers	1987	486	120
Niblet, Frederick William	Wellington	Builder	1987	423	100
Osten Tailoring Ltd.	Wellington	Tailors	1987	964	960
Persico Construction Company Ltd.	Lower Hutt	Builders	1987	6,225	1,550
Present-A-Car Ltd. (in liquidation)	Petone	Panelbeaters	1986, 1987	1,632	480
Progress Painters Ltd.	Porirua	Painters	1987	961	490
L. J. Purdie and Company Ltd. (in liquidation)	Wellington	Automotive electrical supplies	1987	2,824	700
Rae, Christopher Gordon	Wellington	Rubbish collector	1987	2,802	700
Raumati Beach Foodmarket Services Ltd.	Raumati Beach	Grocery	1986	1,528	380
O. H. Rees Ltd.	Lower Hutt	Excavation contractors	1987	7,925	790
Ross, Kay Annette	Wellington	Manicurist	1987	1,414	590
Russell, Brian Harry	Lower Hutt	Painter and paperhanger	1987	6,087	3,030
Sinclair, Cecil Barnes	Belmont	Builder	1986	26,229	6,520
<b>Southern Region</b>					
<i>Blenheim</i>					
Blenheim Bottle Agency Ltd.	Blenheim	Recycling agents	1985	154	77
<i>Christchurch</i>					
Cogito Systems Ltd.	Christchurch	Computer software	1987	13,166	2,212
Cornelissen, Peter William	Kaipoi	Electrician	1987	605	135
Dibnah, Peter John	Sockburn	Drainlayer	1987, 1988	2,370	537
Henderson, David Ian	Fendalton	Company director	1985	28,781	14,390
Industrial Systems Ltd.	Christchurch	Design and manufacturer industrial equipment	1987	23,703	1,750
Maranta Management Ltd.	Christchurch	Management consultants	1987, 1988	5,329	1,320
O'Malley, David Joseph	Hanmer	Painter	1987	853	315
Pacific Flowers Marketing Ltd.	Christchurch	Flower retailer	1987, 1988	715	350
Paterson, Hamish Bruce	Amberley	Nurseryman	1986, 1987	1,326	665
Spratts Restaurant (1983) Ltd.	Christchurch	Restaurant	1987, 1988	20,312	10,710
Wenborn, Leo Joseph	Christchurch	Coffee lounge proprietor	1987	1,522	760
G. L. Woods Co. Ltd.	Christchurch	Amusement parlour	1987	1,046	260
<i>Dunedin</i>					
Memory Frames Ltd.	Dunedin	Picture frame manufacturers	1987	2,454	240
On the Spot Vinyl Repairs N.Z. Ltd. (in liquidation)	Dunedin	Manufacturers and commission agents	1987	2,975	750
L. & R. Richardson Holdings Ltd.	Dunedin	Cleaning contractors	1987	1,778	535
Southern Industries Ltd.	Dunedin	Second-hand traders	1987	4,777	1,170
Stewart, David Frederick	Dunedin	Roofing contractor	1986	1,766	520
Style Corner Ltd.	Ranfurly	Clothing retailers	1987	366	180
Sunray Health Foods Ltd.	Dunedin	Health food shop	1987	218	110
Walker, Cecilia Jeanette	Queenstown	Motel proprietor	1987	94	22
Walker, Leslie Alexander	Queenstown	Motel proprietor	1987	94	22



## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
<i>Greymouth</i>					
Greymouth Harbour Board	Greymouth	Harbour board	1988	4,329	1,082
Knights Nurseries Ltd.	Westport	Garden nursery	1987, 1988	315	79
<i>Invercargill</i>					
Clarke, Mason	Invercargill	Plumber	1987	1,155	250
Empire Meat Markets Ltd.	Invercargill	Butchers	1986	5,540	500
Grahams Menswear Ltd.	Queenstown	Clothing retailer	1986	2,559	610
Hayes, Charles Darwin	Makarewa	Garden centre	1986	178	178
McMullan, James	Invercargill	Agricultural contractor	1985	649	150
W. & G. O'Donnell Ltd.	Invercargill	Carpet layers	1986, 1987	1,538	370
Saunders, Keith Richard	Invercargill	Postcutting and logging	1986, 1987	180	180
<i>Nelson</i>					
Gym Mate Accessories Ltd.	Nelson	Manufacturers	1987	242	60
Jefferies, Lesley Mona	Nelson	Grocer	1987	598	140
Russ, Heather Margaret	Richmond	Food takeaway bar proprietor	1987	230	135
Russ, Paul Dennis	Richmond	Food takeaway bar proprietor	1987	230	135
J. & K. Stevenson Ltd.	Nelson	Delicatessen proprietors	1988	376	40
Van der Meer, Marcel	Nelson	Car groomer	1987	301	100
Wattwill Satellite TV Systems Ltd.	Motueka	Satellite television	1987	2,735	2,000
<i>Timaru</i>					
Allenton Motor Services Ltd.	Ashburton	Service station	1987	5,802	1,455
Brocket, John Desmond	Timaru	Hairdresser	1987	2,632	260
Protos, George Nicholas	Ashburton	Fish merchant	1987	473	120

