



The New Zealand
Gazette

Commercial Edition

OF WEDNESDAY, 9 NOVEMBER 1988

WELLINGTON: MONDAY, 14 NOVEMBER 1988 — ISSUE NO. 194

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 1988. 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 9th day of November 1988.

D. R. HENRY, Deputy Commissioner,
in the absence of 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> | | | | | | |
| Fletcher, Angela Dawn | Ellerslie | Assembler | A | 1985 | 1,000 | 1,000 |
| Pritchard, Mary Afia | Mount Roskill | Accounts clerk | A | 1983, 1984 | 1,811 | 1,810 |
| Pritchard, Peter Joseph | Mount Roskill | Plumber | A | 1983, 1984 | 1,672 | 1,670 |
| Stanleigh Private Hospital Ltd. | Auckland (formerly of Devonport) | Private hospital proprietors | A | 1976-1980 | 29,011 | 22,400 |
| Waincott, Geoffrey Alan | Meadowbank | Butcher | A | 1981, 1982 | 21,210 | 15,111 |
| Wood, Norman Basil | Mangere East | Car painter | A | 1978-1981 | 5,224 | 5,100 |
| Waikato Region | | | | | | |
| <i>Gisborne</i> | | | | | | |
| Carter, Maurice Allington | Hamilton (formerly of Matawai) | Hotel proprietor | A | 1981-1984 | 1,643 | 1,620 |
| Priestley, Stephen Maynard | Gisborne | Postal clerk | A | 1982, 1983 | 595 | 600 |
| <i>Hamilton</i> | | | | | | |
| Meehan, Darrell Leslie | Grey Lynn (formerly of Hamilton) | Builder | A | 1983, 1984 | 1,046 | 380 |
| Watson, Brett Alexander | Te Awamutu | Stock dealer | A | 1979-1983 | 4,939 | 4,760 |
| Somaskandan, Ramalingam | Cambridge | Medical practitioner | A | 1977-1980 | 11,100 | 11,100 |
| <i>Napier</i> | | | | | | |
| Beran, Bruce Albert | Clive | Milk vendor | A | 1979-1983 | 6,749 | 6,600 |
| Blane, Kevin David | Napier | Freezing worker | A | 1986 | 265 | 260 |
| Buchanan, Michael David John | Onga Onga | Farm worker | A | 1986 | 1,014 | 250 |
| Cahill, Derrick | Otane | Shearer | A | 1986 | 768 | 700 |
| George, Lorraine Olga | Napier | Beneficiary | A | 1981-1984 | 1,568 | 1,500 |
| Hammond, Clive James | Havelock North | Instrument repairer | A | 1981-1984 | 16,635 | 6,100 |
| Kawana, David Melvin Larkin | Hastings | Freezing worker | A | 1986 | 510 | 500 |
| Ratima, Tamati Ka-Kauri (also known as Ratima, Cowley) | Whakatane | Butcher | A | 1986 | 1,374 | 325 |
| Read, Philip James | Napier | Electrical contractor | A | 1985 | 413 | 400 |
| Turner, Alan Moray | Napier | Retired clerk | A | 1982-1985 | 2,440 | 2,400 |
| Westcott, Mark Edward | Napier | Freezing worker | A | 1986 | 529 | 500 |
| <i>New Plymouth</i> | | | | | | |
| Winter, Richard James | New Plymouth | Auxiliary plant operator | A | 1986 | 1,184 | 1,000 |
| <i>Tauranga</i> | | | | | | |
| Schuler, Arthur Adelrick | Whakatane (formerly of Te Teko) | Orchardist | A | 1977-1981 | 2,205 | 2,400 |
| Schuler, Martha | Whakatane (formerly of Te Teko) | Orchardist | A | 1977-1981 | 578 | 595 |
| Central Region | | | | | | |
| <i>Wellington</i> | | | | | | |
| Crawford, Allan Robert | Eastbourne | Company manager | A | 1984, 1985 | 6,067 | 6,050 |
| Hoskins, James Albert | Wellington | Watersider | A | 1982-1985 | 2,161 | 2,130 |
| Hume, Raymond Kenroy | Wellington | Psychiatric nurse | A | 1984-1986 | 10,093 | 10,080 |

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, Lawrence | Wellington | Ship's steward | A | 1982-1985 | 5,681 | 5,660 |
| Mitchell, Maxwell | Upper Hutt | Commercial traveller | A | 1973-1981 | 10,969 | 10,965 |
| Southern Region | | | | | | |
| <i>Christchurch</i> | | | | | | |
| Sloane, Ronald Cyril | Christchurch | Retired | A | 1982-1985 | 1,047 | 1,045 |
| <i>Dunedin</i> | | | | | | |
| Hibbs, Michael | Mosgiel | Motor mechanic | A | 1982-1985 | 3,311 | 2,300 |
| Martin, John William | Green Island | Appliance storeman | A | 1981-1985 | 857 | 675 |
| <i>Invercargill</i> | | | | | | |
| Sexton, Kevin Francis | Invercargill | Company director | A | 1982-1985 | 1,835 | 1,810 |

*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.

†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> | | | | | | |
| Campbell, Dawn | Manurewa (formerly of Mount Eden) | General aide | A | 1985 | 243 | 300 |
| Dance, Shirley Kathleen | Mangere Central | Housemaid | A | 1986 | 558 | 200 |
| Dash, Matatu | Blockhouse Bay | Carrier | A | 1981, 1982, 1985 | 1,770 | 750 |
| Davis, Max | Otara | Grit blaster | A | 1986 | 1,031 | 1,000 |
| Davis, Phillip Kenneth | Papatoetoe | Timberworker | A | 1986 | 920 | 600 |
| De Thierry, Kate | Western Springs | Machinist | A | 1986 | 76 | 140 |
| Driscoll, James Patrick | Paremoremo | Drainlayer | A | 1986 | 765 | 200 |
| Dunleavy, Therese Eileen | Milford | Kindergarten teacher | A | 1985 | 520 | 520 |
| Eagleton, Tracey Debra | Papatoetoe | Clerk | A | 1986 | 672 | 650 |
| Ellingham, Peter Jervis | Kingsland | Teacher | A | 1985 | 819 | 800 |
| Etuale, Margaret Katie | Ranui | Production operator | A | 1986 | 222 | 220 |
| Ewe, Polly Mary | Manurewa | Process worker | A | 1985 | 239 | 100 |
| Faaesea, Talaula | Mount Albert | Cleaner | A | 1985 | 125 | 120 |
| Fakir, Mani | Ponsonby | Landlord/fruiterer | A | 1974-1982 | 29,452 | 14,220 |
| Fanga, Saul | Otara | Assembler | A | 1985, 1986 | 1,289 | 1,200 |
| Fea, Kerry Patricia | Saint Johns | Machine operator | A | 1986 | 418 | 400 |
| Feagaiga, Siligau | Otara | Worker | A | 1986 | 664 | 300 |
| Folau, Tavita | Mangere | Storeman | A | 1985 | 328 | 320 |
| Foster, Peter Robert | Glen Eden (formerly of Mount Eden) | Reservation consultant | A | 1985 | 374 | 370 |
| Freeth and Brooks Bins Ltd. | Parnell | Rubbish contractors | A | 1979-1982 | 8,297 | 8,280 |
| Freeth Disposals Ltd | Auckland | Rubbish disposers/scrap dealers | A | 1978-1981, 1983 | 8,473 | 8,450 |
| Freeth, Michael John | Henderson | Scrap metal dealer | B | 1977-1982 | 3,113 | 3,100 |
| Gaskill, Helen Joy | Ranui | Post office employee | A | 1986 | 579 | 580 |
| Goldie, Allan George | Henderson | Labourer | A | 1986 | 124 | 200 |
| Halloran, Susan Corbett | Mount Eden | Postwoman | A | 1986 | 639 | 300 |
| Hamilton, Henry Sonny (Jnr.) | Manurewa | Freezing worker | A | 1985 | 297 | 300 |
| Handley, Terence William | Mount Albert | Policeman | A | 1985 | 533 | 500 |
| Hansen, Christopher Barry | Papakura | Storeman | A | 1986 | 828 | 400 |
| Hardaker, Reginald Stanley | Papakura | Builder | A | 1980, 1983 | 1,892 | 1,892 |
| Havili, Romeo | New Lynn | Press setter | A | 1986 | 1,903 | 1,900 |
| Hedge, Kere Rosalie | New Lynn | Factory hand | A | 1985 | 247 | 100 |
| Hetaraka, Sam Paihana Harold | Mangere | Concrete worker | A | 1985 | 437 | 430 |
| Hoko, Brian | Otahuhu | Butcher | A | 1986 | 601 | 300 |
| Hole, Gilbert Michael | Auckland | Tally clerk | A | 1986 | 494 | 500 |
| Hutton, Anthony Maurice | Birkenhead (formerly of Birkdale) | Sales representative | A | 1985 | 481 | 480 |
| Irving, Colleen Margaret | Glenfield | Machinist | A | 1985 | 276 | 70 |
| Isherwood, Mark Christopher | Mount Eden | Hairstylist/lighting consultant | A | 1985 | 538 | 120 |
| Kafka, Miloslav Jindrich | Mount Albert (formerly of Mount Eden) | Waiter/signwriter | A | 1985 | 284 | 70 |
| Kauta, Albert James | Otara | Freezing worker | A | 1985 | 673 | 160 |
| Kay, Glenn Nathan | New Plymouth (formerly of Mount Wellington) | Butcher/freezing worker | A | 1985 | 597 | 150 |
| Keepa, Selwyn William | Te Atatu North | Freezer hand/market garden trainee | A | 1985 | 234 | 60 |
| Kelly, Joan Margaret | Birkdale (formerly of Birkenhead) | Postal worker/cleaner/salesperson | A | 1985 | 329 | 50 |
| Knox, Annie Whigham | Whangaparaoa | Superannuitant/landlord | A | 1981-1985 | 1,838 | 1,290 |
| Knudsen, David Alan | Browns Bay | Aircraft engineer | A | 1982-1984 | 1,855 | 1,450 |
| Lee, Ryan Colin (also known as Lee, Khoon Kong) | Western Springs (formerly of Morningside) | Accounts clerk/student | A | 1985 | 251 | 60 |
| Maasi, Laki | Ranui | Fisherman/dishwasher | A | 1985 | 273 | 50 |
| MacDonald, Donald | Glenfield | Process worker | A | 1985 | 303 | 50 |
| McGinty, Errol James | Mount Wellington | Cleaner | A | 1985 | 345 | 90 |
| MacKenzie, Garth Kevin | One Tree Hill (formerly of Titirangi) | Chef | A | 1985 | 212 | 50 |

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 |
| | | | | | \$ | \$ |
| Maich, Alan | Piha (formerly of Point Chevalier) | Sales manager | A | 1981-1985 | 1,532 | 1,030 |
| Malu, Filikose | Epsom | Machine operator/cleaner | A | 1985 | 349 | 85 |
| Matatahi, Robert | Mangere | Labourer/fork hoist driver | A | 1985 | 440 | 110 |
| Matia, Pene James | Papakura | Labourer | A | 1985 | 284 | 100 |
| Morris, Paul Andrew | Manurewa (formerly of Weymouth) | Poultry processor/baker | A | 1985 | 1,044 | 260 |
| Mounlath, Seng-A-Thith | Avondale | Gas fitter/jewellery polisher | A | 1985 | 622 | 150 |
| Murray, Trevor Raymond | Castor Bay | Cargo handler/garage attendant/student | A | 1985 | 208 | 50 |
| Ofa, Alaimoana | Mount Albert (formerly of Sandringham) | Labourer | A | 1986 | 832 | 830 |
| Paasi, Malia Makeleta | Mount Albert | Cleaner | A | 1986 | 732 | 730 |
| Powell, Ross Alexander | Whangaparaoa | Retired service station proprietor | A | 1977-1984 | 11,106 | 11,070 |
| Power, Beverley Carol | Manurewa | Clerk/marketing officer | A | 1983-1985 | 1,407 | 1,370 |
| Pulman, Samuel Ross | Pukekohe | Pharmacist | A | 1978-1984 | 38,844 | 41,260 |
| Robertson, Beverley June | Papatoetoe | Typist/housewife | A | 1983-1985 | 403 | 350 |
| Robertson, Gordon | Papatoetoe | Retired railways clerk | A | 1983-1985 | 4,162 | 3,730 |
| Robinson, Warwick Leith | Glenfield | Engineer | A | 1984, 1985 | 1,924 | 1,650 |
| Ross, Betty June | Glen Innes | Cafeteria worker | A | 1982-1985 | 1,485 | 1,160 |
| Ross Powell Motors Ltd | Auckland | Service station/garage repair shop | A | 1977-1984 | 19,787 | 19,750 |
| Rudling, Horace James | Howick | Clerk | A | 1981-1985 | 2,485 | 2,220 |
| Russell, Harry James | Mount Roskill | Baker | A | 1984, 1985 | 1,287 | 1,150 |
| Ryan, Wallace Frederick | Glendowie | Bank officer | A | 1982-1985 | 4,158 | 4,140 |
| Saipele, Kathleen | Grey Lynn | Machinist | A | 1985 | 265 | 270 |
| Saker, Andrew Graeme | Ahipara (formerly of Castor Bay) | Labourer | A | 1983 | 80 | 50 |
| Salima, Tui | Grey Lynn (formerly of Panmure) | Process worker | A | 1985 | 562 | 560 |
| Sheppard, Noeline Edna | Manurewa | Table hand | A | 1986 | 530 | 300 |
| Smith, Brian Thomas | Mount Wellington | Car sales executive/drain cleaner | A | 1979-1983 | 2,555 | 1,280 |
| Stanleigh Private Hospital Ltd. | Auckland (formerly of Devonport) | Private hospital proprietors | A | 1973-1975 | 2,126 | 2,400 |
| Strawbridge, David | Mount Albert | Panelbeater | A | 1983-1985 | 5,171 | 2,550 |
| Te'o, Salemona | Otara | Factory hand/taxi driver | A | 1985, 1986 | 1,048 | 1,000 |
| Tiatia, Silia | Mount Eden | Process worker/cleaner | A | 1985 | 494 | 490 |
| Tuipala, Fetu (also known as Tuipala, Jane Sine) | Mangere | Senior clerk, Post Office | A | 1983, 1985 | 2,482 | 2,490 |
| Tuipala, Paepaesale | Mangere | Freezing worker | A | 1982, 1983, 1985 | 3,074 | 3,080 |
| Vae, Niutao | Orakei (formerly of Grey Lynn) | Linen person | A | 1985 | 681 | 680 |
| Vea, Akanesi | Glen Eden | Factory hand | A | 1983-1986 | 550 | 1,645 |
| Vea, Mosese | Glen Eden | Storeman | A | 1983-1986 | 582 | 1,730 |
| Wainscott, Geoffrey Alan | Meadowbank | Butcher | A | 1979 | 763 | 763 |
| <i>Whangarei</i> | | | | | | |
| Craig, Neville James | Whangarei | Bricklayer/car dealer | B | 1979, 1983, 1984 | 9,239 | 6,550 |
| Gibb, Gwyneth Lisle | Whangarei | Retired school teacher | A | 1983-1986 | 3,001 | 1,400 |
| Hansen, Lynton Ivor | Kaitia | Secondary school teacher | A | 1984, 1985 | 556 | 500 |
| Hill, Geoffrey Phillip | Ohaeawai | Film technician | B | 1983, 1984 | 7,000 | 3,500 |
| King, David Peter | Kohukohu | Painter and paperhanger | B | 1979-1982 | 1,693 | 1,680 |
| Mann, Stephen Philip | Awanui (formerly of Warkworth) | Electronics technician | A | 1983-1985 | 5,455 | 2,500 |
| Stephen, Malcolm John | Kerikeri | Builder | A | 1981-1983 | 2,774 | 1,400 |
| Waikato Region | | | | | | |
| <i>Hamilton</i> | | | | | | |
| Godfrey, Christine | Putaruru | Cafeteria proprietor | A | 1981-1984 | 1,357 | 570 |
| Godfrey, John Raymond | Putaruru | Cafeteria proprietor | A | 1984, 1985 | 1,345 | 330 |
| <i>Rotorua</i> | | | | | | |
| Kahlua Holdings (1979) Ltd. | Rotorua | Licensed motor vehicle dealers | D & E | 1987, 1988 | 381 | 100 |
| <i>Tauranga</i> | | | | | | |
| Rump, Raymond Oswald | Tauranga (formerly of Auckland) | Barman/retired | A | 1982-1985 | 1,024 | 910 |

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 |
| | | | | | \$ | \$ |
| Central Region | | | | | | |
| <i>Masterton</i> | | | | | | |
| Campbell, Francis Barry | Featherston | Crewman | A | 1986 | 2,271 | 500 |
| Taylor, Brian Marton | Masterton | Shearer | A | 1986 | 2,471 | 1,000 |
| Waldman, Stanislaw | Masterton | Service station manager | A | 1984, 1985 | 1,739 | 1,303 |
| <i>Palmerston North</i> | | | | | | |
| Allen, Ellen Freda | Palmerston North | Landlord | A | 1983-1986 | 1,924 | 1,920 |
| Allen, Ronald Watson | Palmerston North | Landlord | A | 1983-1986 | 1,913 | 1,910 |
| Green, Julius John | Palmerston North | Fish retailer | A | 1976-1981 | 13,709 | 10,900 |
| Levy, Alistair William | Kaikoura | Scientist | A | 1983-1986 | 2,477 | 1,480 |
| Te Paiho, John | Palmerston North | Commercial cleaner | A | 1983-1985 | 8,070 | 2,600 |
| <i>Wanganui</i> | | | | | | |
| Spence, Russell Arthur | Wanganui | Restaurant/coffee lounge proprietor | A | 1983, 1985 | 1,714 | 600 |
| White, Peter James | Wanganui | Carpenter | A | 1987 | 1,257 | 1,250 |
| <i>Wellington</i> | | | | | | |
| Hollywell, Harold Roger | Paraparaumu | Ship's steward | A | 1983-1986 | 3,127 | 3,100 |
| Rose, George Michael | Wellington | Film maker | A | 1983, 1984 | 497 | 500 |
| Southern Region | | | | | | |
| <i>Blenheim</i> | | | | | | |
| Scott, Mark Christopher | Kaikoura | Fisherman | A | 1986 | 346 | 170 |
| Meyer, Ingrid Therese | Wellington (formerly of Blenheim) | Accounts clerk | A | 1986 | 464 | - |
| Sixtus, Roy Edmond | Christchurch | Slaughterman | A | 1986 | 858 | 420 |
| Perano, Kathleen Jean | Picton | Superannuitant | A | 1986 | 388 | - |
| Heissenbuttel, Peter Donald | Blenheim | Engineer | A | 1986 | 59 | 55 |
| Thomas, Maree | Kaikoura | Administration clerk | A | 1986 | 514 | 510 |
| Way, Philip Steven | Blenheim | Butcher's assistant | A | 1986 | 488 | 480 |
| Broadhurst, Joanne Mary | Kaikoura | Barmaid | A | 1986 | 280 | 280 |
| <i>Christchurch</i> | | | | | | |
| Grice, Benjamin | Christchurch | Retired | A | 1979-1986 | 2,156 | 2,150 |
| Hadfield, Frederick Allan | Christchurch | Retired | A | 1977-1985 | 26,305 | 13,200 |
| Watkins, Leonard Charles | Christchurch | Retired | A | 1983-1986 | 2,052 | 1,260 |
| <i>Dunedin</i> | | | | | | |
| McEwan, Keith Stuart | Dunedin | Locomotive maintainer | A | 1984, 1985 | 721 | 290 |
| <i>Invercargill</i> | | | | | | |
| Hedley, Jean Ritchie | Invercargill | Retired | A | 1986 | 4,895 | 1,220 |
| <i>Nelson</i> | | | | | | |
| Bell, John Langley | Nelson | Driver | A | 1986 | 313 | 100 |
| Fry, Janice Beverley | Takaka | Housewife | A | 1984, 1985 | 510 | 100 |
| Garguilo, Bianco Rose | Nelson | Toll operator | A | 1985 | 422 | 100 |
| Glover, Keith Lionel | Richmond | Forest ranger | A | 1984-1986 | 910 | 230 |
| Papps, James Edgar | Thorpe | Driver | A | 1980-1982 | 7,216 | 1,200 |
| Walton, John | Nelson | Storeman | A | 1984-1986 | 907 | 400 |
| Warn, Jack Eccles | Nelson | Superannuitant | A | 1982-1984 | 1,668 | 410 |
| Watts, Peter Blatchford | Brightwater | Restaurant proprietor | A | 1983, 1984 | 1,240 | 460 |
| Webby, Keith Douglas | Richmond | Superannuitant | A | 1984-1986 | 1,075 | 450 |
| Wehner, Irma Lutricia | Richmond | Seasonal worker | A | 1982-1985 | 939 | 225 |

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

"A" Furnishing false returns of income.

"B" Failing to furnish returns of income.

"D" Furnishing false returns of fringe benefits.

"E" Failing to furnish returns of fringe benefits.

†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 1957 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 |
| | | | | \$ | \$ |
| Northern Region | | | | | |
| <i>Auckland</i> | | | | | |
| Monsoon Enterprises Ltd. | Auckland | Clothing manufacturers and retailers | 1983, 1984 | 1,286 | - |
| Navarra Furniture Ltd. | Onehunga | Furniture manufacturer | 1986 | 8,369 | - |
| Preview Fashions Ltd. | Glenfield (formerly of Auckland) | Garment manufacturer | 1984-1986 | 2,463 | 1,235 |
| Vidovich, Peter Ivan (in relation to Navarra Furniture Ltd.) | Ellerslie | Furniture manufacturer/ company director | 1986 | 8,369 | - |
| <i>Whangarei</i> | | | | | |
| Carmont, Grant Reginald | Waipu | Plumber | 1987 | 1,212 | 1,200 |
| Meiklejohn, Rob Roy | Whangarei | Cartage contractor | 1986, 1987 | 2,819 | 1,390 |
| Caine, Peter (in relation to Norfolk Trading Company Ltd.) | Dargaville | Company manager | 1986, 1987 | 2,907 | - |
| Norfolk Trading Company Ltd. | Dargaville | Dairy proprietors | 1986, 1987 | 2,907 | 1,475 |
| Waikato Region | | | | | |
| <i>Gisborne</i> | | | | | |
| Harrison, Reginald | Ruatoria | Painter | 1986 | 1,165 | - |
| <i>Hamilton</i> | | | | | |
| Allen, Deidre Ann | Hamilton | Lunch bar operator | 1987 | 1,763 | 870 |
| Comins, Terrence Ashley | Hamilton | Orchardist | 1985, 1986 | 12,814 | 3,170 |
| Monkley Brothers Ltd. | Tatuanui | Trucking and agricultural contractors | 1986 | 6,946 | 1,735 |
| O'Sullivan, Patrick Francis | Te Kuiti | Builder | 1986, 1987 | 7,984 | 15,970 |
| Rigg, Catherine Pamela | Ngaruawahia | Restaurateur | 1987 | 7,227 | - |
| Yandle, William Nicholas | Putaruru | Dairy farmer | 1986, 1987 | 511 | 130 |
| Lawler, Rodney Francis (in relation to Hamilton Concrete Cutting Ltd.) | Hamilton | Company director | 1986, 1987 | 23,270 | - |
| <i>Napier</i> | | | | | |
| Acajou Holdings Ltd. | Hastings | Licensed restaurant | 1987, 1988 | 3,678 | - |
| Graham Walsh Engineering Ltd. | Hastings | Engineers | 1986-1988 | 3,747 | 1,360 |
| Granny's Restaurant (1982) Ltd. | Hastings | Restaurant | 1987 | 1,502 | 1,490 |
| Ihaia, Harry David (Jnr.) | Napier | Forestry contractor | 1987 | 13,059 | - |
| <i>Rotorua</i> | | | | | |
| Gulde, Allan Trevor (in relation to Guldes Jewellers Ltd. and Guldes Wholesalers Ltd.) | Rotorua | Jeweller | 1986, 1987 | 2,819 | 300 |
| O'Connors Transport (Logging) Ltd. | Rotorua | Transport operators | 1987 | 3,949 | 1,955 |
| O'Connor, Desmond Francis (in relation to O'Connors Transport (Logging) Ltd.) | Kaitaia | Company director | 1987 | 3,949 | 1,955 |
| <i>Tauranga</i> | | | | | |
| Farrar, Arthur Henry | Tauranga | Car valet proprietor | 1984-1986 | 9,433 | 2,365 |
| Central Region | | | | | |
| <i>Masterton</i> | | | | | |
| Softwood Products Wairarapa Ltd. (formerly Softwood Chippers Ltd.) | Masterton | Sawmill and logging contractors | 1987 | 8,423 | 2,090 |
| <i>Wanganui</i> | | | | | |
| Boaler, Michael William | Wanganui | Wholesale and retail fish merchant | 1987, 1988 | 5,889 | 2,930 |
| Instant Print Shop Ltd. (in liquidation) | Wanganui | Publishing company | 1987 | 2,233 | - |
| <i>Wellington</i> | | | | | |
| McBride, Michael William | Upper Hutt | Caterer | 1987 | 1,945 | - |
| Southern Region | | | | | |
| <i>Christchurch</i> | | | | | |
| Collier, John Michael (Snr.) (in relation to Dorley Holdings Ltd.) | Christchurch | Company director | 1986 | 832 | 410 |
| D. A. Love Ltd. | Southbridge | Builders/joiners | 1987 | 17,569 | 8,785 |
| Dorley Holdings Ltd. | Christchurch | Goldmining | 1986 | 832 | 410 |
| Love, Wayne Peter (in relation to D. A. Love Ltd.) | Southbridge | Builder/joiner | 1987 | 17,569 | 4,392 |
| Merrimack Industries Ltd. | Christchurch | Handbag manufacturer | 1986 | 4,659 | 1,150 |
| Russell, Dorothy Heather | Christchurch | Cook | 1987, 1988 | 5,718 | - |

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 |
| Stocks, Peter Benjamin (in relation to West Melton Tavern Ltd.) (in liquidation) | Amberley (formerly of West Melton) | Ex-publican | 1984, 1985 | 12,499 | \$ 4,705 |
| Woods Custom Guns Ltd. | Christchurch Rangiora | Gunsmiths | 1986, 1987 | 3,428 | \$ 845 |
| Woods, Rodney Maxwell (in relation to Woods Custom Guns Ltd.) | | Gunsmith | 1986, 1987 | 3,428 | |
| <i>Dunedin</i> | | | | | |
| Adam Calder Construction Ltd. | Dunedin | Construction company | 1986, 1987 | 845 | 510 |
| Botting, William David | Mosgiel | Panelbeater | 1986, 1987 | 8,580 | 8,570 |
| Mosley, William Eldon (in relation to West Cordials Ltd.) | Dunedin | Company director | 1985, 1986 | 2,804 | 670 |
| Rose, Robert Gordon | Queenstown | Builder | 1987 | 654 | 930 |
| West Cordials Ltd. | Dunedin | Cordial manufacturers | 1985, 1986 | 2,804 | 670 |
| <i>Timaru</i> | | | | | |
| Faithfull, Trevor John | Christchurch (formerly of Timaru) | Licensed hotel proprietor | 1987 | 4,857 | 2,430 |

Schedule IV

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

| (1) Name | (2) Address | (3) Occupation or Description | (4) Year(s) in Which Offence(s) Occurred | (5) Amount of Tax Deductions Involved in Offence(s) | (6) Amount of Penal Tax Imposed |
|--|------------------------------------|------------------------------------|---|--|------------------------------------|
| | | | | \$ | \$ |
| Northern Region | | | | | |
| <i>Auckland</i> | | | | | |
| Action Cutting & Clicking Ltd. | Henderson | Leather good manufacturer | 1987, 1988 | 5,505 | 1,375 |
| Blitz Clothing Company Ltd. | Kingsland | Clothing manufacturer | 1987, 1988 | 3,826 | 955 |
| Blockhouse Bay Service Station (1977) Ltd. | Titirangi | Service station | 1981, 1982 | 749 | 1,500 |
| Creative Photography Ltd. | Newton | Photography | 1987, 1988 | 3,102 | 775 |
| Curtayne and Duggan Ltd. | Glen Eden | Insurance consultants | 1988 | 2,061 | 516 |
| Darlene Manufacturing Ltd. | Three Kings | Knitwear manufacturer | 1986, 1987 | 49,085 | 24,500 |
| Day, Peter John | Mount Roskill | Wood preserver | 1987, 1988 | 2,114 | 530 |
| Defilez Dancewear Ltd. | Cambridge (formerly of Mount Eden) | Dancewear retailer | 1988 | 573 | 140 |
| G R and G H Dixon Ltd. | Beachhaven | Food retailers | 1987 | 1,489 | 370 |
| Douglas, Anthony Richard | Browns Bay | Commercial painter | 1987, 1988 | 3,841 | 1,045 |
| East West Import Export Ltd. | Auckland | Importer/exporter/wholesaler | 1987, 1988 | 1,458 | 355 |
| Fastrak Service Station Ltd. | New Lynn | Service station | 1987 | 5,181 | 1,300 |
| Fenton Engineering and Repairs Ltd. | Pukekohe | Industrial refrigeration engineers | 1987, 1988 | 25,132 | 6,290 |
| Ferguson, Evelyn Mary | Epsom | Rest home proprietor | 1988 | 345 | 350 |
| Ferguson, Thomas | Epsom | Rest home proprietor | 1988 | 345 | 350 |
| Intal Site Contractors Ltd. (in liquidation) | Papatoetoe | Steel erectors | 1986, 1987 | 59,916 | 14,955 |
| Jack Phillips Engineering Ltd. | Warkworth | Engineers | 1986, 1987 | 7,025 | 1,755 |
| Jamieson, Neville John | Glenfield | Window tinting installer | 1987, 1988 | 2,223 | 555 |
| Jeda Gowns Ltd. | Papakura | Clothing manufacturers | 1986 | 10,972 | 2,740 |
| Jim Paul Contractors Ltd. | Manurewa | Builders | 1986, 1987 | 17,658 | 4,415 |
| John Stone Ltd. | Birkenhead | Coachbuilders and panelbeaters | 1987 | 10,056 | 2,520 |
| F L & P Kenny Ltd. (in receivership) | Otahuhu | Coffee lounge proprietors | 1987 | 1,044 | 260 |
| Kew Centre Cafe Ltd. | Auckland | Coffee lounge proprietors | 1986-1988 | 9,747 | 2,975 |
| Kingsley Monogramming Ltd. | Takapuna | Printers and monogrammers | 1986-1988 | 1,113 | 562 |
| Kirby, Sidney Kino | Blockhouse Bay | Pet crematorium proprietor | 1987 | 994 | 1,500 |
| Krasniqi, Ethnik | Panmure | Waterbed designer | 1987 | 4,994 | 1,255 |
| Laser Print (1984) Ltd. | Ellerslie | Printers | 1988 | 2,457 | 1,225 |
| Lever, John Robert | Drury (formerly of Waiheke Island) | Timber yard proprietor/builder | 1987 | 5,044 | 1,265 |
| Lobb, Peter Joseph | Bombay | Sawmiller | 1988 | 5,199 | 1,305 |
| Maas-Geesteranus, Pieter | Mairangi Bay | Cabinetmaker/kitchen installer | 1986, 1987 | 780 | 195 |
| McGregor Packaging Ltd. | Auckland (formerly of Onehunga) | Packaging manufacturers | 1986, 1987 | 38,549 | 19,280 |
| McHeyzer, Anton Trevor | Henderson | Publisher | 1988 | 525 | 130 |
| McIntosh, Colin James | Onehunga (formerly of Henderson) | Panelbeater and painter | 1986 | 671 | 670 |
| McLaren, Gary Robert | Avondale | Fabric cutter | 1987, 1988 | 6,177 | 1,550 |
| Maka, John Double | Ranui | Clothing manufacturer | 1985-1987 | 7,505 | 1,873 |
| Monster World Ltd. (in liquidation) | Auckland | Retailers | 1986, 1987 | 3,590 | 1,810 |
| S J Moore Ltd. | Newmarket | Motor mechanics | 1987, 1988 | 573 | 140 |
| Murphy, Ian Douglas | Manurewa (formerly of Papakura) | Floor sander | 1986, 1987 | 4,190 | 2,095 |
| Nasarenko, Emil Paul Wilhelm | Australia (formerly of Auckland) | Property advertiser | 1987 | 1,603 | 1,603 |
| North Shore Carburettor Specialists Ltd. | Glenfield | Carburettor services | 1986-1988 | 4,431 | 2,220 |
| Oldfield, Graham Morgan | Kumeu | Winemaker and orchardist | 1988 | 1,813 | 630 |
| O'Leary, Brenda Gay | Kumeu | Firewood cutter | 1987, 1988 | 1,377 | 550 |
| O'Leary, John Patrick | Kumeu | Firewood cutter | 1987, 1988 | 1,377 | 550 |
| Penman, Patricia Joy | Greenhithe | Daycare centre operator | 1988 | 905 | 450 |
| Penrose, Calum Maxwell | Papatoetoe | Baker | 1986, 1987 | 3,620 | 1,695 |
| Perese, Tony | Papatoetoe | Panelbeater | 1988 | 1,904 | 950 |
| Performance Cafe Co-Operative Society Ltd. | Auckland | Restaurateurs | 1987 | 1,513 | 375 |
| Photomat Holdings Ltd. | Auckland | Film processors | 1988 | 1,475 | 370 |
| Precision Alarm Supplies Ltd. | Auckland | Alarm suppliers | 1987, 1988 | 1,688 | 830 |
| Pretious, Brian Maurice | Buckland | Floor sander | 1986, 1987 | 4,190 | 2,095 |

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 |
| | | | | \$ | \$ |
| Preview Fashions Ltd. | Glenfield (formerly of Auckland) | Garment manufacturers | 1986, 1987 | 4,575 | 3,095 |
| Rademaker & Lenwood Textiles Ltd. | Henderson | Dyers | 1988 | 1,606 | 395 |
| Rip It Up Publishing Co. Ltd. | Parnell (formerly of Auckland) | Magazine publishers | 1986, 1987 | 12,536 | 3,105 |
| Shefrey Enterprises Ltd. | Clevedon (formerly of Papatoetoe) | Driving school proprietors | 1985, 1986 | 1,191 | 295 |
| Smith, Fiu Daniel | Grey Lynn | Builder | 1986 | 2,303 | 570 |
| South Pacific Spa Pool Exporters Ltd. | Auckland | Spa pool manufacturers | 1986, 1987 | 23,158 | 5,775 |
| Stanaway, Stephen John (in relation to Stanaway Manufacturing Ltd. (in liquidation)) | Avondale | Company director | 1986, 1987 | 25,183 | 6,275 |
| Superior Skilled Building Services Ltd. | Auckland (formerly of Epsom) | Building contractors | 1986, 1987 | 7,190 | 695 |
| Swaby, Rose Annelie | Henderson | Manufacturer of sheepskin goods | 1987 | 4,944 | 1,460 |
| Taumaunu, Te Ao Manakura (also known as Taumaunu, Jack) | Te Atatu North | Canvassing and advertising salesman | 1985, 1986 | 68,207 | 17,025 |
| Venture Wholesale Ltd. | Parnell (formerly of Auckland) | Wholesalers and distributors | 1986, 1987 | 9,267 | 910 |
| Watt, Reginald James | Remuera (formerly of Epsom) | Real estate agent | 1986, 1987 | 1,347 | 310 |
| West Auckland Engine Reconditioners Ltd. | Henderson | Engine reconditioners | 1987, 1988 | 1,647 | 385 |
| Whittaker Drainage Ltd. | Avondale | Drainage contractors | 1987, 1988 | 20,067 | 5,000 |
| Willoughby, James Robert | Wiri | Building contractor | 1986, 1987 | 9,701 | 1,420 |
| Winslow, Clifford Gordon | Swanson | Panelbeater/french polisher | 1987 | 534 | 255 |
| <i>Whangarei</i> | | | | | |
| Alert Transport Ltd. | Whangarei | General carriers | 1987, 1988 | 12,656 | 6,330 |
| Butynol Applicators (Northland) Ltd. | Whangarei | Plumbers | 1987 | 973 | 243 |
| Clark, Gordon Melton | Onerahi | Debt collector/company director | 1987, 1988 | 2,421 | 2,425 |
| Edwards, George Parry | Whangarei | Builder | 1987 | 1,407 | 325 |
| Gregory, Emma Josephine | Ruakaka | Shellfish gatherer | 1986, 1987 | 5,575 | 1,390 |
| Hodgson, Bretton Douglas | Kaitaia | Bread delivery contractor | 1988 | 1,660 | 830 |
| Hokianga Road Sawmill Ltd. | Dargaville | Sawmillers | 1987, 1988 | 3,350 | 1,680 |
| Johnson, Patricia Vivienne | Ngunguru | Concrete contractor | 1987, 1988 | 7,169 | 1,645 |
| McRae, Hugh Cameron | Kaiwaka | Mixed farmer | 1988 | 3,443 | 850 |
| Maria, Jeanette Thora | Kaitaia | Florist | 1987, 1988 | 1,180 | 820 |
| Ngunguru Service Centre Ltd. | Ngunguru | Service station proprietors | 1987, 1988 | 1,100 | 275 |
| Olsen, David Charles | Awanui | Fish processor | 1987, 1988 | 3,967 | 875 |
| Omanene Contractors Ltd. | Pipiwai | Forestry contractors | 1988 | 3,191 | 3,190 |
| Peter Marshall Ltd. | Whangarei | Chainsaw and waterpump sales and services | 1988 | 654 | 160 |
| Sanderson, Quentin Russell | Totara North | Fisherman | 1987 | 1,079 | 270 |
| Shepherd, Bruce McIntyre | Otahuhu (formerly of Kaeo) | Coffee lounge proprietor/dairy farmer | 1987 | 791 | 400 |
| Smith, Graham William | Whangarei | Refuse collector | 1988 | 11,699 | 1,350 |
| Steadfast Enterprises Ltd. | Whangarei | Roof resurfacers | 1986 | 7,891 | 1,980 |
| Trask, Wayne Arthur | Kaikohe | Painter and paperhanger | 1988 | 666 | 335 |
| Ward, Darryl Ross | Kaitaia | Butcher | 1987, 1988 | 3,708 | 900 |
| Waikato Region | | | | | |
| <i>Gisborne</i> | | | | | |
| Gordon, Douglas Pomare | Tolaga Bay | Farmer | 1985-1987 | 587 | 285 |
| Manuel, Rangi | Gisborne | Forestry contractor | 1987, 1988 | 4,453 | 1,115 |
| <i>Hamilton</i> | | | | | |
| Allen, Deidre Ann | Hamilton | Lunch bar operator | 1987 | 188 | 100 |
| Archer, Michael James | Hamilton | Fibreglass manufacturer | 1988 | 700 | 175 |
| Arrow Caravans Ltd. | Huntly | Caravan manufacturer | 1988 | 3,120 | 770 |
| Baker, Denys John | Te Kauwhata | Horse stud trainer/breaker | 1987, 1988 | 1,220 | 310 |
| Bowden, David John | Hamilton | Builder | 1988 | 1,196 | 290 |
| Bryan, Joan Beverley | Te Awamutu | Day care centre manageress | 1987, 1988 | 4,452 | 1,090 |
| Chittick, Robert Herbert | Hamilton | Hairdresser | 1987, 1988 | 1,605 | 390 |
| Chittick, Sheryn Janette Anne | Hamilton | Hairdresser | 1987, 1988 | 1,605 | 390 |
| Dixon, John Herbert | Te Awamutu | Garage proprietor | 1987, 1988 | 3,109 | 775 |
| Donovan, Graeme Thomas James (bankrupt) (in relation to G T Donovan Ltd.) | Matamata | Company director | 1984-1986 | 272,166 | 26,700 |

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 |
| | | | | \$ | \$ |
| Dunn, James Alexander | Cambridge | Taxi service/bus proprietor | 1987, 1988 | 7,316 | 1,830 |
| Energy Industries Ltd. | Te Awamutu | Machinery manufacturers/ fibreglass fabricators | 1987, 1988 | 3,265 | 800 |
| Frost, Neil Douglas | Hamilton | Building contractor | 1987, 1988 | 3,046 | 770 |
| Gower Farm Ltd. | Hamilton | Farmer | 1985-1987 | 2,869 | 635 |
| Gower, Derek Howard (in relation to Gower Farm Ltd.) | Taupiri | Farmer | 1985-1987 | 2,869 | 635 |
| Hamilton Concrete Cutting Ltd. | Hamilton | Concrete cutter | 1985, 1986 | 4,534 | 3,400 |
| Healey Holdings Ltd. | Hamilton | Motor vehicle garage proprietors | 1987, 1988 | 5,284 | 1,310 |
| McDonald, Denyse Rayleen (in relation to Andrea Kay Ltd.) (in liquidation) | Hamilton | Clothing manufacturer/ company director | 1987, 1988 | 6,281 | 1,560 |
| Mandeno and Lethborgs Ltd. | Taumarunui | Car and light truck rental proprietors | 1987, 1988 | 4,614 | 1,160 |
| Merrin, Clive Bertram Henry (bankrupt) | Putaruru | Paving and sealing operator | 1986-1988 | 4,972 | 1,245 |
| Monkley Brothers Ltd. | Tatuanui | Trucking and agricultural contractors | 1987 | 1,361 | 338 |
| Morgan, Sharon Yvonne | Tokoroa | Commercial printer | 1987, 1988 | 983 | 240 |
| Morgan, Victor Frederick | Tokoroa | Commercial printer | 1987, 1988 | 983 | 240 |
| Peacocke, Christopher John | Te Kuiti | Livestock farmer | 1986, 1987 | 1,469 | 365 |
| G. A. and J. R. Schollum Ltd. | Hamilton | Foodmarket operators | 1987, 1988 | 2,059 | 505 |
| Specialised Welding Ltd. | Hamilton | Engineers/welders | 1987, 1988 | 4,499 | 1,120 |
| R. and W. J. Spirig Ltd. | Hamilton | Horticulturists | 1987, 1988 | 1,227 | 300 |
| Taituma, Martin | National Park | Dairy and grocery proprietor/bus and taxi owner-driver | 1987, 1988 | 257 | 65 |
| Video Magnetics Ltd. | Hamilton | Video tape manufacturers and importers | 1987, 1988 | 616 | 153 |
| <i>Napier</i> | | | | | |
| Bunn, Kristina Elizabeth | Hastings | Florist | 1987, 1988 | 426 | 100 |
| Cowan, Stephanie Hinemoa | Bridge Pa | Restaurateur | 1988 | 4,485 | 1,125 |
| Edwards, Hikawera (also known as Edwards, Willie) | Hastings | Shearing contractor | 1986 | 1,739 | 170 |
| Edwards, Hirini | Hastings | Shearing contractor | 1986 | 1,739 | 170 |
| Grey, Samuel John | Napier | Forestry contractor | 1987, 1988 | 1,574 | 785 |
| Hallett, Peter Hubert | Taradale | Advertising photographer | 1988 | 460 | 91 |
| Hallett, Susan Eileen | Taradale | Advertising photographer | 1988 | 460 | 91 |
| M. S. & R. E. Hall Ltd. | Napier | Dairy proprietors | 1987, 1988 | 408 | 100 |
| Haulage Transport Ltd. | Hastings | Transport operators | 1988 | 2,982 | 700 |
| Kake, Ioane (also known as Kake, John) | Hastings | Orchard contractor | 1988 | 12,522 | 695 |
| King, Jan Winifred | Havelock North | Orchardist | 1987, 1988 | 843 | 210 |
| King, Richard Clifford Blyth | Havelock North | Orchardist | 1987, 1988 | 843 | 210 |
| D. J. & N. E. Lincoln Ltd. | Napier | Carpet laying | 1987, 1988 | 1,132 | 275 |
| Lynch, Patrick Francis | Napier | Milk vendor | 1987 | 1,828 | 450 |
| Nairn, Gerald William | Wairoa | Radiator specialist | 1986 | 1,461 | 110 |
| Napier Swimming & Spa Pool Centre Ltd. | Napier | Constructors and dealers spa pools | 1987 | 1,588 | 740 |
| Ormond, Arthur Eyre | Maraekakaho | Horse breeder | 1986-1988 | 6,612 | 1,405 |
| Pneuline Engineering Co. Ltd. | Hastings | Engineering | 1988 | 5,772 | 750 |
| Potts, Eric Robin | Napier | Caterer | 1987 | 368 | 90 |
| Radio Hawkes Bay Ltd. | Hastings | Radio broadcasting | 1987 | 1,494 | 375 |
| Shaws Office Machines & Stationery Ltd. | Napier | Stationer and retailer | 1987 | 3,975 | 1,000 |
| Spring Farm (Havelock North) Ltd. | Havelock North | Farmer | 1987 | 1,652 | 415 |
| Ward, Edward Peter | Hastings | Medical doctor | 1987 | 91 | 23 |
| Windermere Orchard Ltd. | Hastings | Orchardists | 1986 | 857 | 214 |
| <i>New Plymouth</i> | | | | | |
| Aspinalls Automotive Spray Painters Ltd. | Stratford | Automotive spray painters | 1987, 1988 | 3,097 | 771 |
| Harmsen, Frederick Johan | New Plymouth | Coffee bar proprietor | 1987, 1988 | 907 | 225 |
| Harmsen, Maria Clara | New Plymouth | Coffee bar proprietress | 1987, 1988 | 906 | 225 |
| Whittington, Bernard Rodney | Hawera | Dentist | 1988 | 1,994 | 490 |
| <i>Rotorua</i> | | | | | |
| Barnes, Richard Arthur (in relation to Carson Roadways Ltd.) | Rotorua | Managing director | 1988 | 7,445 | 380 |
| Carson Roadways Ltd. | Rotorua | General carriers | 1988 | 7,445 | 380 |
| Custer Jeans (Rotorua) Ltd. | Rotorua | Clothing manufacturer | 1987, 1988 | 17,481 | 1,730 |
| Eggleton, Gavin Leslie | Rotorua | Lawn mowing contractor | 1987, 1988 | 115 | 60 |
| Eggleton, Wendy Jane | Rotorua | Housewife | 1987, 1988 | 115 | 60 |

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 |
| | | | | \$ | \$ |
| Kershaw, Kevin Arnold | Rotorua | Indoor cricket operator | 1987, 1988 | 5,792 | 1,450 |
| Lake, Vance Edward | Rotorua | Jeweller | 1988 | 479 | 470 |
| Ngongotaha Security Services Ltd. | Rotorua | Security service | 1987, 1988 | 6,135 | 1,530 |
| Tuhoe Waikaremoana Maori Trust Board | Rotorua | Work trust administrator | 1987 | 1,782 | 450 |
| Wihapi, Anthony Te Uruhi | Rotorua | Barrister and solicitor | 1987, 1988 | 1,394 | 690 |
| Wood, Gary Gordon Mario (in relation to Woodcorp Industries Ltd.) | Rotorua | Company director | 1987 | 3,755 | 470 |
| Wood, Maureen Kay (in relation to Woodcorp Industries Ltd.) | Rotorua | Company director | 1987 | 3,755 | 470 |
| <i>Tauranga</i> | | | | | |
| Merito, David Rawiri | Whakatane | Forestry contractor | 1987, 1988 | 5,569 | 1,370 |
| J & A Elsworth Ltd. | Te Puke | Jeweller | 1987, 1988 | 4,087 | 1,020 |
| <i>Te Aroha</i> | | | | | |
| Hartstone, Mark William | Ngatea | Plumber | 1987, 1988 | 3,176 | 390 |
| Hartstone, Kathryn Annette | Ngatea | Plumber | 1987, 1988 | 3,176 | 390 |
| Central Region | | | | | |
| <i>Masterton</i> | | | | | |
| Ahianuhe Pet Foods Ltd. | Carterton | Pet food processors | 1987 | 4,034 | 1,990 |
| Aplin, Alan Maxwell | Masterton | Fat renderer | 1988 | 498 | 100 |
| Campbell, Elizabeth Kay | Gladstone | Abattoir owner | 1988 | 92 | 23 |
| Campbell, Ian Austin | Gladstone | Abattoir owner | 1988 | 92 | 23 |
| Corlett, Terrence David | Masterton | Building contractor | 1988 | 3,017 | 750 |
| Fletcher, Evelyn Suzanne | Greytown | Farmer | 1988 | 82 | 42 |
| Fletcher, Roy Ronald | Greytown | Farmer | 1988 | 82 | 42 |
| Hunic Contractors Ltd. | Greytown | Agricultural contractors | 1988 | 469 | 119 |
| <i>Palmerston North</i> | | | | | |
| Cudby, Noel William | Shannon | Farmer/shearing contractor | 1987 | 2,032 | 505 |
| Easton, Gayle Ann | Foxton | Agricultural contracting | 1988 | 5,335 | 1,490 |
| Guy, Christine Ellen | Palmerston North | Hairdresser | 1987, 1988 | 479 | 110 |
| Hassell, Reon Alfred | Palmerston North | Commercial cleaner | 1988 | 587 | 175 |
| Leddell Holdings Ltd. (in receivership) | Palmerston North | Thoroughbred horse breeding | 1987, 1988 | 3,995 | 990 |
| Lester, Graeme Andrew | Levin | Clothing manufacturer | 1987 | 2,367 | 600 |
| Midnight Motors Ltd. | Levin | Garage operators | 1987, 1988 | 1,423 | 355 |
| Morgan, Frederick Graham John | Levin | Clothing manufacturer | 1987 | 2,367 | 600 |
| Murdock, John Anthony | Palmerston North | Market gardener | 1987 | 378 | 90 |
| Raffini Products Ltd. | Palmerston North | Footwear manufacturer/retailer | 1988 | 11,672 | 2,185 |
| Walker, Ross George | Shannon | Agricultural contractor | 1987, 1988 | 831 | 420 |
| Wright, William Raymond | Levin | Property consultant | 1987, 1988 | 650 | 160 |
| Young, Kevin Ray | Pahiatua | Painter and paperhanger | 1988 | 458 | 110 |
| <i>Wanganui</i> | | | | | |
| Birch, Stephen William | Maxwell | Farmer | 1988 | 1,558 | 775 |
| Bloor, Arran Bruce | Wanganui | Fish and chip shop proprietor | 1988 | 48 | 15 |
| Bloor, Ian Rex | Wanganui | Fish and chip shop proprietor | 1988 | 48 | 15 |
| Boaler, Michael William | Wanganui | Wholesale and retail fish merchant | 1988 | 1,748 | 1,740 |
| Chase and Erickson Ltd. | Taihape | Transport operators | 1984-1987 | 8,112 | 1,995 |
| Chase, Lyall | Taihape | Transport operator | 1988 | 2,424 | 605 |
| Drew Distributors Ltd. | Wanganui | Jewellery retail | 1986, 1987 | 1,978 | 490 |
| Green, Rebecca Mary (in relation to Putiki Wharanui Te Kohanga Reo) | Wanganui | Treasurer | 1988 | 336 | 165 |
| Heappey, James George | Turangi | Land and insurance agent | 1988 | 79 | 35 |
| Holly Lodge Winery Ltd. | Wanganui | Winery | 1988 | 403 | 100 |
| Moffett, James Murray | Marton | Builder | 1987, 1988 | 964 | 335 |
| Pacific Helmets (New Zealand) Ltd. | Wanganui | Manufacturer of fibreglass products | 1988 | 6,380 | 1,595 |
| Penrod (Department Stores) Ltd. | Wanganui | Department store | 1988 | 23,572 | 6,100 |
| Smith and Watson Ltd. | Wanganui | Aluminium joinery manufacturers | 1988 | 6,289 | 310 |
| Waiouru Bookshop Ltd. | Waiouru | Book retailer | 1988 | 347 | 85 |
| Williams, William John | Wanganui | Electronic shop proprietor | 1988 | 401 | 400 |

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>Wellington</i> | | | | | |
| Andrews, Lewis James | Lyall Bay | Signwriter | 1988 | 991 | 230 |
| Baigent, Edward John | Plimmerton | Farmer | 1986, 1987 | 7,287 | 1,780 |
| Curgenven, Neil Graeme | Karori | Advertising manager | 1987 | 6,206 | 1,530 |
| Cycles International Ltd. | Paraparaumu | Clothing manufacturers | 1987 | 11,760 | 2,935 |
| David M Taylor Ltd. | Wellington | Building contractor | 1987 | 1,619 | 1,600 |
| Gilbert, Stephen James | Plimmerton | Picture framing | 1987 | 2,282 | 1,125 |
| Goodtime Surf Products | Melrose | Manufacturers and retailers | 1987, 1988 | 3,134 | 785 |
| Healthland (New Zealand) Ltd. | Kilbirnie | Gymnasium | 1988 | 7,502 | 1,870 |
| Helen's Fashions Ltd. | Johnsonville | Clothing retailer | 1987 | 1,746 | 430 |
| Holmes, Iwa | Titahi Bay | Fruiterer | 1987, 1988 | 586 | 140 |
| Holmwood, Michael Alan | Lower Hutt | Painter | 1987 | 1,749 | 430 |
| Hutt Protection Services (1982) Ltd. | Lower Hutt | Rustproofing of cars | 1987 | 3,089 | 770 |
| Kearney, Jillian | Johnsonville | General carrier | 1987, 1988 | 3,586 | 490 |
| McKay, David James (in relation to McKay Development and Construction Company Ltd. (in liquidation)) | Karori | Earthmoving contractor | 1987 | 4,062 | 550 |
| McKay, Jennifer Lyn (in relation to McKay Development and Construction Company Ltd. (in liquidation)) | Karori | Earthmoving contractor | 1987 | 4,062 | 550 |
| MacKay, Robert William | Island Bay | Milk vendor | 1986 | 472 | 110 |
| Mann, Bruce | Johnsonville | General carrier | 1987, 1988 | 3,586 | 490 |
| Mexted and Phillips Ltd. | Lower Hutt | General contractors and digger and truck hire | 1987 | 7,123 | 1,800 |
| Mid-City Steelfixers Ltd. | Berhampore | Steel fixing | 1987 | 6,985 | 1,050 |
| Murray, Edward John | Karori | Restaurateur | 1986 | 9,915 | 1,080 |
| Murray, Stephen Albert | Wellington | Sandwich bar proprietor | 1987 | 1,287 | 330 |
| Richard Wall Electrical and Mechanical Services Ltd. | Wellington | Electrical and mechanical servicing | 1987 | 10,041 | 2,500 |
| D G and B A Ross Ltd. | Petone | Moteliers | 1987 | 629 | 150 |
| Southern Region | | | | | |
| <i>Christchurch</i> | | | | | |
| Achievers Corporation (N.Z.) Ltd. | Christchurch | Sale of management products | 1988 | 843 | 210 |
| Ackroyd Medical and Nursing Books Ltd. | Christchurch | Bookshop | 1988 | 1,008 | 260 |
| Airport Liquor Ltd. | Christchurch | Bar tavern | 1988 | 1,618 | 365 |
| Commercial Fishing Equipment Ltd. | Prebbleton | Fish and chip shop | 1987, 1988 | 1,487 | 370 |
| Cunningham, Peter Graham | Tai Tapu | Farmer | 1987 | 14,440 | 6,380 |
| Grofski, Anthone Bernard | Woodend | Landscape design and contracting | 1988 | 6,535 | 1,955 |
| Judkins, Graham James | Christchurch | Drainlaying and plumbing contracting | 1988 | 3,894 | 387 |
| Maginnes, Gavin Vaughan | Lincoln | Trotting and horse breeder | 1987 | 1,189 | 534 |
| Sansom, Russell (in relation to Airport Liquor Ltd.) | Christchurch | Bar and tavern owner | 1988 | 1,618 | 365 |
| Szentivanyi, Jeno Nicholas | Christchurch | Panelbeater and spraypainter | 1987 | 351 | 159 |
| Thomson, Bruce Raeburn (in relation to Commercial Fishing Equipment Ltd.) | Prebbleton | Fish and chip shop proprietor | 1987, 1988 | 1,487 | 370 |
| McNicholl, Roy | Christchurch | Taxi proprietor | 1988 | 1,890 | 420 |
| Ridgen, Timothy Ross | Christchurch | Farmer | 1987, 1988 | 1,567 | 395 |
| Weeks, Peter Karl Thomas | Kaiapoi | Butchery proprietor | 1988 | 1,794 | 445 |
| Whelan, Jane Marie | Christchurch | Shop proprietor | 1987, 1988 | 1,139 | 255 |
| Woods Custom Guns Ltd. | Christchurch | Gunsmiths | 1988 | 313 | 155 |
| Woods, Rodney Maxwell (in relation to Woods Custom Guns Ltd.) | Rangiora | Gunsmith | 1987, 1988 | 1,909 | 555 |
| <i>Dunedin</i> | | | | | |
| Borick and Associates Ltd. | Dunedin | Auctioneers and valuers | 1988 | 3,061 | 650 |
| Carse, George Alfred | Dunedin | Piemaker and baker | 1987 | 1,124 | 270 |
| McGinnis, Melvyn Earnsclough | Waitati (formerly of Alexandra) | Plumber | 1987, 1988 | 757 | 180 |
| Rose, Robert Gordon | Queenstown | Builder | 1987, 1988 | 1,966 | 2,880 |
| Stevens, Robert McLeod | Dunedin | Motor cycle retailer and repair shop | 1988 | 1,546 | 230 |
| <i>Greymouth</i> | | | | | |
| Greymouth Harbour Board | Greymouth | Harbour Board | 1988 | 23,602 | 11,799 |

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 |
| | | | | \$ | \$ |
| Lindbom, Margaret Claire | Greymouth | Locksmiths and cycle repairs | 1988 | 520 | 130 |
| Lindbom, Robert Mark | Greymouth | Locksmiths and cycle repairs | 1988 | 520 | 130 |
| <i>Invercargill</i> | | | | | |
| Grieve, Kenneth John | Wallacetown | Painter and paper hanger | 1988 | 263 | 65 |
| Hansford, Victor James | Invercargill | Grocery retailer | 1988 | 79 | 19 |
| Hansford, Yvonne Denise | Invercargill | Grocery retailer | 1988 | 79 | 19 |
| Interpac industries Ltd. | Invercargill | Jewellery manufacturer | 1988 | 1,677 | 420 |
| Wyndham Electrical Services (1982) Ltd. | Wyndham | Electrical contractor | 1988 | 55 | 25 |
| <i>Nelson</i> | | | | | |
| Blackwood Caterers Ltd. | Nelson | Restaurant | 1987 | 340 | 170 |
| McNamara, Brian Eric | Wakefield | Farmer | 1988 | 100 | 50 |
| Saunders, David Ralph | Nelson | Plumber | 1988 | 429 | 108 |
| Taylor, Sidney | Nelson | Builder | 1987 | 688 | 171 |
| Wayne McCrorie Enterprises Ltd. | Richmond | Commercial cleaners | 1987, 1988 | 4,161 | 2,000 |
| <i>Timaru</i> | | | | | |
| Allenton Motor Services Ltd. | Ashburton | Service station proprietor | 1987, 1988 | 4,103 | 2,055 |
| Butler, Barry Graeme | Waimate | Mixed farming | 1988 | 127 | 31 |
| Giles, Brian Gaythorne | Pleasant Point | Farmer | 1987 | 214 | 53 |
| Giles, Graham David | Pleasant Point | Farmer | 1987 | 213 | 52 |
| Homestead Lodge Ltd. | Methven | Restaurant proprietor | 1986, 1987 | 2,228 | 560 |
| Hydes Distributors Ltd. | Ashburton | Agricultural and farm machinery distributor | 1987, 1988 | 10,527 | 2,635 |
| Innes, James Ian Stanley | Fairlie | Farmer | 1987, 1988 | 30,601 | 3,065 |
| Smith, Donald McLean | Methven | Garage proprietor | 1987 | 3,535 | 345 |
| Treasury Restaurant (1984) Ltd. | Timaru | Licensed restaurant proprietor | 1987, 1988 | 6,864 | 1,715 |

