



---

The New Zealand  
**Gazette**

---

# **Commercial Edition**

OF WEDNESDAY, 1 MARCH 1989

---

**WELLINGTON: FRIDAY, 3 MARCH 1989 — ISSUE NO. 38**

---

# **NAMES OF TAX EVADERS**

## Names of Tax Evaders

Pursuant to section 238 of the Land and Income Tax Act 1954, and section 427 of the Income Tax Act 1976, the following Schedules are hereby published, comprising the names of all persons (including companies) who in respect of certain offences relating to taxation, have been convicted, or have been charged penal tax during the six months period ended the 30th day of September 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 2nd day of March 1989.

D. R. HENRY, Commissioner of Inland Revenue.

### Schedule I

PERSONS CONVICTED UNDER SECTION 228 (1) (b) OR (e) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OR (e) OF THE INCOME TAX ACT 1976 OF WILFULLY MAKING FALSE RETURNS OF INCOME; OR FRINGE BENEFITS; OR GIVING FALSE INFORMATION; OR MISLEADING OR ATTEMPTING TO MISLEAD THE COMMISSIONER; OR GIVING FALSE INFORMATION OR OF AIDING, ABETTING, OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 228 (1) (b) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OF THE INCOME TAX ACT 1976; AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 231 OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 420 OF THE INCOME TAX ACT 1976.

(1)	(2)	(3)	(4)	(5)	(6)	(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
					\$	\$
<b>Waikato Region</b>						
<i>Hamilton</i>						
Advance Enterprises Ltd.	Tokoroa	Restaurateurs	A	1980-1983	4,306	4,300
Baird, Ian Douglas	Hamilton	Scaffolder	A	1985	706	700
Betty Industries Ltd.	Hamilton	Burger bar proprietors/ novelty manufacturers	A	1984-1986	5,450	7,010
BlueLine Motor Buses Ltd.	Hamilton	School bus operators	A	1979-1982	29,767	29,740
Cardale, Dulcie Elizabeth (in relation to Betty Industries Ltd.)	New Plymouth (formerly of Hamilton)	Burgar bar proprietor/ novelty manufacturer	E	1984-1986	1,9920	-
Cardale, Miles Henry (in relation to Betty Industries Ltd.)	New Plymouth (formerly of Hamilton)	Burgar bar proprietor/retail shop manager	E	1984-1986	1,934	-
R. A. J. & G. A. Day Ltd.	Hamilton	Hotel proprietors	A	1982-1984	3,287	1,270
Hamilton, Anne	Hamilton	Milk vendor	A	1981-1984	1,833	-
Obrien, Francis Joseph	Tokoroa	Plumber	A	1979-1984	13,958	13,600
Treloar, Dennis William (in relation to BlueLine Motor Buses Ltd.)	Hamilton	Company director	A	1979-1982	3,539	3,520
Treloar, Joyce Jenny (in relation to BlueLine Motor Buses Ltd.)	Hamilton	Company director	A	1979-1982	1,211	1,190
Ward, Gary Norman	Huntly	Dry stock farmer	A	1977-1982	8,862	8,810
Ward, Gillian Patricia	Huntly	Dry stock farmer	A	1979-1982	8,203	8,125
<i>Napier</i>						
Ainsworth, Alan William Donald	Napier	Motor mechanic	A	1981-1985	8,577	8,500
Cooper, Raymond John, (Snr)	Hastings	Plasterer/blocklayer	A	1979-1984	12,568	9,200
Gordon, Robert George	Napier	Draughtsman/electrical engineer	A	1985	398	400
Kidd Motors Ltd.	Hastings	Motor vehicle dealers	*A	1978-1982	8,718	12,980
Kidd, Peter Andrew (in relation to Kidd Motors Ltd.)	Hastings	Motor vehicle dealer	E	1978-1982	-	-
Murphy, William James	Wairoa	Retired stock dealer	A	1980-1985	4,326	2,000
Simmiss, Trent Vivian	Napier	Car salesman	A	1982-1984	1,667	1,500
<i>New Plymouth</i>						
Deegan, Edna Mabel	Opunake	Superannuitant/butcher	A	1980-1984	1,774	1,750
Deegan, John Joseph	Opunake	Caretaker/butcher	A	1980-1984	14,473	14,200
Walker, Noel Alfred	New Plymouth	Plant operator/canteen proprietor	A	1984, 1985	544	544
<i>Rotorua</i>						
Rae, Terrill John	Rotorua	Linesman/security guard	A & B	1986	728	720
<i>Te Aroha</i>						
Ryan, James Terry	Te Aroha	Barrister and solicitor	A	1980-1983	2,180	2,100
<b>Central Region</b>						
<i>Palmerston North</i>						
Todd, Richard Conrad	Palmerston North	Feezing worker	A	1981	605	600

## 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
					\$	\$
<i>Wellington</i>						
Hawkins, Glenwyn Ernest Anthony	Lower Hutt	Clerk/disco operator	A	1985, 1986	1,933	1930
Horton, Herbert Gaskell	Wellington	Retired	A	1982–1986	2,649	2,630
Renner, Barry William	Wellington	Sales director	A	1982, 1983	2,456	—
<b>Southern Region</b>						
<i>Christchurch</i>						
Cooke, Ernest Charles	Christchurch	Cleaner	A	1982–1986	798	900
Cooke, Shirley Eunice	Christchurch	Sales assistant/pearl stringer	A	1983–1986	3,661	3,900
Fawdray, Colin William	Weedons	Greenkeeper	A	1986, 1987	1,419	1,135
Gay, Warwick Selwyn	Lower Hutt, (formerly of Christchurch)	Sales manager	A	1985, 1986	2,141	2,150
Goslin, Steven Wayne	Christchurch	Storeman	A	1982–1986	7,258	6,520
Hague, Clifford	Christchurch	Meat inspector	A	1978–1985	10,711	4,200
Owen, Ralph Garth	Christchurch	Retired tailor	A	1979–1984	7,486	11,200
<i>Dunedin</i>						
Belsey, Jeffrey James	Dunedin	Electrician	A	1981–1985	2,924	2,309
McCombe, Ian Richard	Dunedin	Clerk	A	1981–1986	3,586	3,585
Zwarts, Jacobus George Maria	Dunedin	Sales representative	A	1985, 1986	367	370
Zwarts, Jacobus George Maria (in relation to Zwarts, Donette Margaret)	Dunedin	Sales representative	E	1985, 1986	348	—
<i>Greymouth</i>						
Richards, Desmond	Westport	Panelbeater/painter	A	1978–1985	29,719	26,550
<i>Invercargill</i>						
Champion, Alan Geoffrey	Invercargill	Draughtsman	A	1984	1,474	1,280
Reid, Graeme Ross	Invercargill	Slaughterman	A	1986	515	510
Reid, Susan Fay	Invercargill	Post woman	A	1986	541	540

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

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

"B" Wilfully completing a fraudulent tax code declaration with intent to mislead.

"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>						
Dumper, Evelyn Mary	Bucklands Beach	Housewife	A	1975-1984	7,322	1,800
R. A. Dumper Ltd.	Howick	Property owners	A	1975-1984	14,067	13,950
Dumper, Robert Arnold	Bucklands Beach	Company director	A	1975-1984	11,294	2,390
Duncan, Lynne Colleen	Henderson	Secretary	A	1985	805	400
Emery, Marcus Joseph	East Tamaki	Freezing worker	A	1986	525	500
Fraser, Stuart Donald	Otahuhu (formerly of Ellerslie)	Rubber worker	A	1985	538	250
Glennon, Daniel Patrick	Torbay (formerly of Waiuku)	Rigger	A	1986	581	500
Green, David Norman	Glenfield (formerly of Mt Wellington)	Milk/coal vendor	A	1981-1984	12,723	12,700
Ham, Edward	Manurewa	Drainlayer	A	1986	811	400
Hema, David Te Pika	Meremere (formerly of Mount Eden)	Labourer	A	1986	923	450
Hemopo, George	Pukekohe	Labourer	A	1986	226	200
Herlihy, Kevin Lockie	Ponsonby (formerly of Eden Terrace)	Labourer	A	1984	398	400
Hurring, Neville Douglas	Newmarket (formerly of Te Atatu)	Window cleaner	A	1985, 1986	738	550
Kani, George	Papakura (formerly of Meremere)	Superannuitant/crop picker	A	1985	650	150
Lafaele, Vaipapa	Otara (formerly of Otahuhu)	Process worker	A	1985	252	150
Lemalu, Mary Helen	Mangere	Assembler	A	1985	273	100
Mogford, David Anstey	Manurewa	Retired secondary teacher/landlord	A	1984, 1985	4,100	1,340
Naran, Karen Joy	Hobsonville	Accountant	A	1985, 1986	857	750
Naran, Umesh Chandra	Hobsonville	Marketing manager	A	1984-1986	1,282	1,140
Oetgen, Christopher Paul	Mount Eden	Unemployed	A	1986	563	560
O'Reilly, Patrick Bryan	Mount Eden (formerly of Ponsonby)	Restaurateur	A	1981, 1982	5,344	5,200
Paintain, Kevin Anthony	Te Atatu North	Salesman	A	1986	547	540
Rameka, Shane Paki Buck	Mangere	Driver	A	1986	617	600
Reinsfield, Warren Bruce	Glen Eden	Retired boilermaker	A	1984-1987	3,515	2,790
Richardson, Derek Alan	Bucklands Beach	Contracts manager	A	1983-1985	1,877	1,565
Rielly, Jocelyn Lillian	Mount Albert	Staff nurse	A	1982-1987	10,893	9,790
Roebeck, Eddie	Massey (formerly of Glen Eden)	Shoemaker	A	1986	1,475	1,400
Siamoa, Mele Heimoana	Mount Roskill (formerly of Mount Eden)	Labourer/finishing assistant	A	1986	461	230
Spencer, Christopher James	Northcote	Diesetter	A	1985	512	500
Steen, James	New Lynn	Transport manager	A	1983-1985	1,878	1,500
Sutherland, Doreen Thelma	Mount Roskill	Retired	A	1987	1,567	780
Talaole, Vaea	Mount Roskill	Assembler	A	1985	734	730
Te Ao, Marge (also known as Te Ao, Maureen, or Te Ao, Marehi)	Tuakau	Machinist	A	1985	578	570
<i>Whangarei</i>						
Abbott, Gwendoline Madge	Kerikeri	National superannuitant	A	1985-1987	469	200
Addenbrooke, Nola Elizabeth	Onerahi	Insurance agent	A	1987	1,543	500
Alai, Margaret Elizabeth	Kaikohe	Farmer/company director	A	1986, 1987	1,132	500
Antunovich, Ross Anthony	Whangarei	Fitter and turner	A	1985-1987	1,133	500
Cross, Tania Rose	Australia (formerly of Paihia)	Casual housemaid	A	1986	730	100
Ewen, Brett Michael	Whangarei	Boatbuilder	A	1986	513	250
Geddes, John Brian George	Whangarei	Boatbuilder	A	1986	2,579	1,200
Goodison, Robert James	Whangarei	Retired	A & B	1981-1985, 1986	1,854	1,650
Hikuwai, Alfred	Kaero	Driver	A	1986	878	100
Park, Craig Andrew	Whangarei	Boatbuilder	A	1986	1,258	600
Tucker, Aaron John	Australia (formerly of Whangarei)	Spray painter	A	1985	1,166	340

## 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
					\$	\$
<b>Waikato Region</b>						
<i>Hamilton</i>						
Lawton, Lillian	Hamilton	School bus operator	A	1983–1985	2,375	2,360
Nicholson, Stewart Alick	Hamilton	Disco operator	A	1982–1984	2,679	1,250
<i>Napier</i>						
Bruhns, Gordon Warwick	Napier	Watersider	A	1986	1,141	500
de Jong, Gwendoline Maud	Napier	Shop assistant	A	1987	308	30
Elzinga, Jelle Johannes	Napier	Superannuitant/landlady	A	1987	383	190
Hastings Home Decorating Ltd.	Hastings	Home decorating retailers	A	1984–1987	1,747	1,600
Sneddon, Arthur	Napier	Superannuitant	A	1987	1,567	750
<i>Te Aroha</i>						
Strongman, Joan Mary	Coromandel	Housewife	A	1978–1981	1,992	1,470
<b>Central Region</b>						
<i>Masterton</i>						
Hann, Kay Elizabeth	Bulls	Sewer/picker	B	1984–1986	1,714	850
Liese, Harold Gunther	Henderson	Tally clerk	A	1979–1981	6,610	5,100
Pantelis, George	Masterton	Restaurateur and landlord	A	1979–1981	6,474	2,700
Thomas, Philip Samuel	Masterton	Freezing worker	A	1986	746	746
Watt, Andrew	Masterton	Chemical applicator	A	1986	306	306
<i>Palmerston North</i>						
Currie, Judith Ann	Fielding	Contract cleaner	A	1982, 1983	2,548	2,040
Joe, Kuen Tao	Palmerston North	Fish and chip shop proprietor	A	1980–1984	10,242	10,200
Ryan, Agnes Urquhart	Dannevirke	Retired typist	A	1984–1987	11,865	2,250
Soong, Allan	Palmerston North	BUILDER	A	1985, 1986	1,808	450
Todd, Richard Conrad	Palmerston North	Freezing worker	B	1982	644	640
Wright, Bethne Gwen	Longburn	Pie maker	A	1983–1985	11,130	8,880
<i>Wellington</i>						
Avery, Peter John	Maupuia	Primary school teacher	A	1981–1985	13,076	5,310
Horton, Sheila	Lower Hutt	Film maker	A	1985	1,314	260
Hudson, John Henry	Lower Hutt	Retired	A	1982–1986	3,584	3,560
Johnstone, Desmond Frederick	Wellington	Driver	A	1986	3,028	2,000
Robinson, Brian Ashley	Wellington	Courier	A	1984	597	600
<b>Southern Region</b>						
<i>Blenheim</i>						
Beattie, Janet Shirley	Blenheim	School teacher	A	1986, 1987	1,248	311
Harwood, Kenneth	Blenheim	Storeman/driver	A	1986	584	290
<i>Christchurch</i>						
Bos, Hyronimus Regnerus	Rangiora	Packer	A	1986	718	360
<i>Dunedin</i>						
Mills, Brett Gavin	Queenstown	Electrician	B	1983, 1984	789	390
<i>Invercargill</i>						
Munro, Lorraine Patricia	Wyndham	Shedhand	A	1987	95	40
Sinclair, Russell Andrew	Invercargill	Farmer	A	1981–1984	2,482	2,470
<i>Nelson</i>						
Boulton, Peter	Nelson	Clerk	A	1984–1987	1,187	570
Galland, Eric William	Richmond	Driver/plumber	A	1985, 1986	1,465	1,310
Gibson, Alan Dorrington	Upper Moutere	School busdriver	A	1982–1986	2,529	1,265
Watkiss, Audrey Dorothy	Mapua	Nurse	A	1982–1986	1,815	1,111
Whiting, Shirley Ann	Nelson	Shop assistant	A	1985, 1986	2,714	200

\*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 1957 AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 369 OF THE INCOME TAX ACT 1976.

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				\$	\$
<b>Northern Region</b>					
<i>Auckland</i>					
Robertson, Norman Gary	Birkenhead	Company director	1985	-	-
Wade, Stephen John	Leigh (formerly of Mount Eden, formerly of Birkenhead)	Building contractor	1986	1,567	775
Zinc Oxide Ltd.	Auckland	Dealers in zinc oxide pigments and incidentals	1986	5,723	2,855
Givirskis, Becalelis (in relation to Zinc Oxide Ltd.)	Herne Bay	Shareholder/employee	1986	-	-
<i>Whangarei</i>					
Sheppard, Kenneth Jefferies	Matakohe	Wood treatment plant operator	1987	3,836	1,915
<b>Waikato Region</b>					
<i>Hamilton</i>					
Daleton House (1984) Ltd.	Hamilton	Jewellers	1987	2,097	1,040
Hamilton Concrete Cutting Ltd.	Hamilton	Concrete cutters	1987	23,270	12,000
Keiller, Simon Harcourt (in relation to Keiller Engineering Ltd.)	Hamilton	Company director	1986, 1987	7,963	-
Neilson, Noel John (in relation to Waikato Blasting & Painting Services Ltd.)	Takanini (formerly of Hamilton)	Managing director	1986, 1987	17,257	4,330
<i>Napier</i>					
Hawkes Bay Dive Centre Ltd.	Napier	Retailers/diving instructors/ carpet layers	1988	1,693	845
Hyderabad Motors Ltd.	Napier	Motor repairers	1987	1,067	1,060
Rosser, Barry Edgar	Waipukurau	Painter/paperhanger	1987, 1988	6,521	3,250
<i>New Plymouth</i>					
Walker, Noel Alfred	New Plymouth	Plant operator/canteen proprietor	1985	1,794	1,794
<i>Rotorua</i>					
Wakers, Gary John (in relation to Formula Fashions Ltd.)	Taupo	Company director	1987	7,606	950
Wakers, Gary John (in relation to Formula Knits Ltd.)	Taupo	Company director	1987	5,102	630
Bennett, Stanley Gordon (in relation to Rotorua Apparel Enterprises Ltd.) (in liquidation)	Rotorua	Company manager	1986, 1987	18,783	9,350
Crown, Armand Lee (in relation to Towers Promotions Ltd.)	Rotorua	Managing director	1987, 1988	43,142	4,800
Draper, Keith Ian (in relation to Tackle House (Taupo) Ltd.)	Taupo	Company director	1985, 1986	1,788	700
Formula Fashions Ltd.	Taupo	Clothing wholesaler	1987	7,606	950
Formula Knits Ltd.	Taupo	Clothing manufacturer	1987	5,102	630
Kinloch Boat Brokers Ltd. (in receivership)	Taupo	Boat brokers	1987, 1988	7,915	1,965
Lakeland Autowreckers (1986) Ltd.	Rotorua	Automotive dismantler	1987	389	380
Lann, Shirley Gwendoline	Rotorua	Florist	1987	1,717	840
Moipoi, Aroha Dawn (in relation to Tumanako Promotions Ltd.)	Rotorua	Company director	1987, 1988	2,834	1,380
Rotorua Apparel Enterprises Ltd. (in liquidation)	Rotorua	Clothing manufacturer	1986, 1987	18,783	9,350
Sharp, Christopher Marlow (in relation to Kinloch Boat Brokers Ltd.)	Taupo	Company director	1987, 1988	7,915	1,965
Sturm, Barbara Ngaitamaturira	Reporoa	Shop proprietor	1985-1988	2,844	-
Sturm, Colin Unewai	Reporoa	Shop proprietor	1985-1988	2,844	-
Tackle House (Taupo) Ltd.	Taupo	Sports good manufacturer	1985, 1986	1,788	700
Towers Promotions Ltd.	Rotorua	Restaurateur and cabaret operators	1987, 1988	43,142	4,800
Tumanako Promotions Ltd.	Hamilton	Cafe/cabaret operators	1987, 1988	2,834	1,380
Wule, Donald Lawrence (in relation to Lakeland Autowreckers (1986) Ltd.)	Rotorua	Company director	1987	389	380
Wule, Donald Lawrence	Rotorua	Builder	1986	1,259	-
<i>Tauranga</i>					
Ward, Ian Martin	Tauranga	Orchardist	1987	26,978	-
Ward, Owen Frederick	Tauranga	Orchardist	1987	26,977	-

## 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
				\$	\$
Weck, Denise Ann <i>Wellington</i>	Tauranga	Cafe proprietor	1987	1,306	1,290
Pilcher Upholstery Ltd.	Paraparaumu	Upholsterer	1987	379	370
<b>Southern Region</b>					
<i>Christchurch</i>					
Andrews, Peter James (in relation to Peter Andrews Builders Ltd.)	Christchurch	Managing director	1986, 1987	5,066	1,680
Bailey, Wayne Francis (in relation to Regency Aluminium Ltd.)	Christchurch	Managing director	1986, 1987	15,739	3,410
Barker, Ashley James Stewart	Christchurch	Panelbeater	1986, 1987	5,869	—
Brian England & Son Ltd. (in receivership)	Christchurch	Painting contractors	1987, 1988	38,460	—
Cantwell, Francis Dennis	Christchurch (formerly of Aylesbury)	Clothing manufacturer	1986, 1987	14,014	7,035
England, Brian (in relation to Brian England & Son Ltd. (in receivership))	Christchurch	Company manager	1987, 1988	38,460	—
Paterson, Hamish Bruce	Amberley	Nurseryman	1985	2,807	1,400
Payne, Craig Brian (in relation to Maranta Management Ltd.)	Christchurch	Company director	1987	6,341	—
Regency Aluminium Ltd.	Christchurch	Aluminium joinery	1986	15,739	—
Samuels, Bruce Wayne (in relation to Outlook Aluminium Joinery Ltd.)	Kaipoi	Company director	1987	5,378	—
Young, Craig Lawrence (in relation to Regency Aluminium Ltd.)	Christchurch	Factory manager/company director	1986, 1987	15,739	3,920
<i>Dunedin</i>					
Braid, Peter Robert	Dunedin	Butcher	1987	4,663	4,660
Porter, Malcolm	Dunedin	Building contractor	1987	526	260
Wheeler, Kelvin Ernest	Mosgiel	Wool scourer	1982–1987	9,060	—
<i>Greymouth</i>					
Williams, Derek Allan	Franz Josef	Restaurateur	1987	7,289	1,790
<i>Timaru</i>					
Gilfedder, Paul (in relation to South Canterbury Security Services Ltd. (in liquidation))	Timaru	Managing director	1986–1988	38,361	5,120
South Canterbury Security Services Ltd. (in liquidation)	Timaru	Security company	1986–1988	38,361	—

## 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>					
<b>Auckland</b>					
Al Curtains Ltd.	Manurewa	Curtain manufacturers	1988	5,040	1,259
Adams Paving Ltd.	Avondale	Concrete cartage contractors	1988	4,229	1,058
Atchison Spars and Rigging Ltd.	Manurewa	Spars makers	1988	2,226	556
Open Knitwear Ltd.	Ponsonby	Clothing manufacturers	1988	5,088	1,270
Alpha Drainage Ltd.	Royal Oak	Drainage contractors	1988	5,078	1,268
Laird Reid Ltd.	Avondale (formerly of Henderson)	Film developers	1988	1,486	372
Bruce Chrome Ltd.	Mt Roskill	Metal polishers	1988	5,140	1,285
Business Brokers (NZ) Ltd. (in liquidation)	Greenlane	Business brokers	1987, 1988	48,895	18,845
Chrisdell Holdings Ltd.	Avondale	Roofing contractors	1987, 1988	16,307	4,060
CoFFEY Construction Ltd.	Henderson	Builders	1988	12,817	3,200
Collins Protector Services Ltd. (in liquidation)	St Heliers	Importers	1987, 1988	1,088	270
Continental Screens Ltd.	Pakuranga	Screen manufacturers	1987	3,119	1,559
Cossey, Frank Douglas	Papakura	Motor vehicle repairs	1988, 1989	3,126	1,560
Cagle Kiln Ltd.	Drury	Pottery manufacturers	1988	2,756	1,370
Cox & Kite Fixers Ltd.	Massey	Steel fixers	1988	8,998	2,245
George Croft & Son Ltd.	New Lynn	Organ builders	1988	15,755	3,920
Green, Marjorie Joyce	Eilerslie	Dairy owner	1988, 1989	1,063	1,795
Justafson, Seddon Charles	Helensville	Car painter	1987, 1988	2,669	670
Low, Roydon Clinton	Henderson	Earth moving contractor	1986-1988	11,084	5,520
Industrial Ovens and Fabricators Ltd.	Onehunga	Manufacturing engineers	1986, 1987	6,301	1,575
Gas Engineering Ltd. (in liquidation)	Auckland (formerly of Greenlane)	Engineers	1988	4,172	1,045
Gasmen Entertainments Ltd.	Auckland	Cabaret proprietors	1988	6,295	1,570
Getchem Marketing Ltd.	Otahuhu	Jetwasher sellers	1987	1,961	495
Jones, Kevin Brian Herbert	Epsom	Financial advisor/manager	1986	1,169	580
John's Kitchens Restaurant Ltd.	Westmere	Restaurant and food bar proprietors	1988	907	460
Ma Patisserie Bakery Ltd.	Herne Bay	Bakery proprietors	1988	3,462	1,730
Ma and C Lepine-Williams Ltd. (in receivership)	Mt Albert	Bakery proprietors	1986, 1987	14,801	3,700
Maivapulu, Linda Helen	Grey Lynn	Knitwear manufacturer/postal worker	1985, 1986	1,939	962
Ma Low Bakery Ltd. (in liquidation)	Auckland (formerly of Newmarket)	Bakery proprietors	1987	11,922	2,980
Ma McCarthy Building Contractors Ltd.	Mt Wellington	Building contractors	1987	28,420	7,105
Ma Cleary, Zella Marise	Australia (formerly of Epsom)	Modelling agency proprietress	1985-1987	9,188	2,280
Ma Malcolm, Stuart Murray	Glenfield	Landscape gardener	1987, 1988	419	100
Ma Barton-Lee Cabinetmakers Ltd. (in liquidation)	Auckland (formerly of Glenfield)	Cabinetmakers	1987, 1988	16,622	4,160
Ma Federer Machinery Ltd.	Papatoetoe	Quarry plant engineers	1988	57,761	17,325
Ma Donnell, Marie Therese Dzung	Parnell	Rest home proprietor	1988	221	110
Ma Office Equipment Hire Ltd.	Auckland	Office furniture hire services	1989	5,214	1,300
Ma Dfield, Graham	Kumeu	Winemaker/orchardist	1988, 1989	3,676	1,755
Ma Parkinson, Selwyn Bruce	Mairangi Bay	Insurance agent	1988	1,408	500
Ma Parnell Transport Ltd.	Papatoetoe	Transport services	1988, 1989	1,091	270
Ma Patrick Steel Clothing Company Ltd.	Parnell (formerly of Auckland)	Clothing manufacturers/retailers	1988	9,522	2,380
Ma Pitalia Designer Creations Ltd.	Western Springs	Soft furnishings manufacturers	1988, 1989	2,331	590
Ma Pnil Williams Enterprises Ltd.	Manurewa	Screen printing material suppliers	1989	654	160
Ma R. Pinfold Upholsterers Ltd.	Otahuhu	Upholsterers	1989	2,511	625
Ma Pioneer Printing Company Ltd.	Henderson	Printers	1988	9,651	2,410
Ma Pshatu, Ben	Clevedon	Commercial cleaner	1987, 1988	1,738	860
Ma Pshatu, Julia Olivia	Clevedon	Commercial cleaner	1987, 1988	1,738	860
Ma Pkeno Bacon Co. Ltd.	Pokeno	Bacon curers	1988, 1989	3,653	1,090
Ma Pjwell Landscapes Ltd.	Birkenhead	Landscapers	1988	7,236	3,625
Ma Precision Alarm Supplies Ltd.	Auckland	Alarm suppliers	1988, 1989	1,519	1,515
Ma Printing Express Company Ltd.	Mount Eden	Printers	1988, 1989	70,961	14,195



## 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
				\$	\$
Pro Business Systems Ltd.	Newmarket	Office equipment sales	1988	2,545	635
Profile Joinery Ltd.	Onehunga	Furniture manufacturers	1988	7,425	1,850
Pye, Allan Bruce	Torbay	Commercial fisherman	1988	2,161	545
Queensberry Leather Ltd.	Auckland	Leathergoods manufacturers	1988	8,511	1,280
Rademaker & Lenwood Textiles Ltd.	Henderson	Dyers	1988, 1989	1,026	1,010
Ray Alach Automotive Ltd.	New Lynn	Powder coaters	1988, 1989	13,124	4,950
Redman, Joseph Alexander	St Heliers	Material cutter	1987-1989	11,280	2,815
Risbridge, Peter John	Bucklands Beach	Hairdresser	1988	2,108	525
Rob's Auto Electrical Services Ltd.	Te Papapa	Auto electrical repairers	1988	6,980	1,745
Robanne Holdings Ltd.	Mount Eden	Lunchbar operators	1988	3,415	855
Rose, Peter Michael	Mission Bay	Financial planner	1988	882	880
Roundhill Enterprises Ltd.	Ellerslie	Commercial artists	1988, 1989	17,762	4,445
Rowan Morgan Enterprises Ltd.	Pukekohe	Builders/computer sales	1988	2,994	1,800
Rutherford, Paul Nicholas	Australia (formerly of Birkenhead)	Screen printer	1988	512	130
Sampson and Crispen Investments Ltd.	Onehunga	Taxi and other transport hirers	1988	600	295
Scaife, Kevin (In relation to K and E Scaife Cabinetmakers Ltd. (in liquidation))	Blockhouse Bay	Cabinetmaker	1986, 1987	8,048	1,990
A. P. Shale and Co. Ltd.	Onehunga	Industrial insulation contractors	1987, 1988	10,944	5,465
Sinclair, Eric Alexander (in relation to S.T.M. Holdings Ltd. (in liquidation))	Papakura	Manufacture and supply engineer	1987, 1988	34,609	8,630
Skipper, John	Papatoetoe	Accountancy service	1987	3,392	830
Smales, Brian William	Manukau	Meat wholesaler	1988	7,042	1,755
Snake Studios Ltd.	Auckland	Screen printers	1987, 1988	31,727	7,900
Sole, Mijo	Remuera	Builder	1988	4,978	1,220
South City Security Ltd.	Papakura	Commercial cleaners and security services	1987, 1988	19,432	4,825
South Pacific Software Ltd.	East Tamaki	Developers of computer software	1988	5,099	1,260
Sportz Bagz Ltd.	Epsom	Sports bag manufacturers	1988	653	160
Stanish Plastics Ltd.	Takapuna	Plastic product manufacturers	1988	2,186	1,085
Stewart, Ian Gordon	Devonport	Accountant	1987, 1988	13,776	3,420
Sultah Enterprises Ltd.	Massey	Taxi operators	1988	4,506	425
Taylor, Wesley John	Manurewa	Home merchant	1985-1988	2,517	600
Te Tai, Daniel Charles	Pakuranga	Cut, make and trim operator	1988	10,117	2,515
The Wireless Works Ltd.	East Tamaki	Retailers of electronic and audio equipment	1987, 1988	11,022	1,600
Titford, Richard	Herald Island	Sales, fitting and plumbing of gas appliances	1988	2,358	580
Trangen Engineering Ltd.	Papatoetoe	Transporters and general engineers	1988	4,754	1,175
Tumua Security Ltd.	Glen Eden	Security services	1988	1,972	195
Turf Line Ltd.	Pakuranga	Manufacturing engineers	1987, 1988	11,685	2,900
Twilight Pines Ltd. (formerly Temptation (N.Z.) Ltd.)	Otahuhu	Lingerie manufacturers	1986, 1987	15,435	7,705
Verbena Holding Ltd.	Auckland	Real estate brokers	1986	9,858	2,455
Vodanovich, Neil James	Mission Bay	Clothing manufacturer	1987, 1988	3,231	780
Waiuku Car Painters (1984) Ltd. (in liquidation)	Waiuku	Spray painters	1987, 1988	6,595	1,615
H. and W. Wallace Ltd.	Milford	Cartage contractors	1987, 1988	41,825	10,445
J. Weir and Company Ltd.	Ponsonby	Funeral directors	1987, 1988	17,387	1,720
Willowgrange Nursery Ltd.	Pukekohe	Nurseryman and cellular propagation	1987, 1988	18,810	2,800
Wolfgang, Malcolm Colin	Belmont	Builder	1987, 1988	7,182	3,575
<i>Whangarei</i>					
Carman, Malcolm Kenneth	Whangarei	Accountant	1988	4,455	1,090
Clark, Gordon Melton	Onerahi	Debt collector/company director	1988	1,989	2,950
Corsa Investments, Ltd.	Ruakaka	Bakery	1988	431	105
Dickens, Robin Phillip	Maungaturoto	Pig farmer	1988	162	80
Foster Holdings Ltd.	Whangarei	Car painters	1988	5,440	2,650
Franicevich, Mate	Whangarei	Fish processor/retailer	1987, 1988	35,515	1,200
Gentil, Murray Craig	Whatitiri	Dairy farmer	1988	151	75
Maungaturoto Engineering Co. Ltd.	Maungaturoto	Engineers	1988	1,345	1,000

## 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
				\$	\$
Smith, Graham William	Whangarei	Refuse collector/contractor	1988	6,575	2,550
R. E. & J. M. Stevens Electronics Ltd.	Whangarei	Video library	1988	1,233	400
Te Kotahitanga E Mahi Kaha Trust	Kaikohe	Training scheme	1988	9,370	1,200
Tribble, John Neil	Pakotai	Forestry contractor	1987, 1988	2,517	1,600
Wilkinson, John Foster	Kaiwaka	Cabinet maker	1988	2,026	990
Woolridge, Owen Geoffrey	Whangarei	Panelbeater	1988	2,039	450
<b>Waikato Region</b>					
<i>Gisborne</i>					
Baker, Te Hoani Matekairoa	Tikitiki	Horticulturalist	1988	2,992	750
Barron, Peter David Netterville	Gisborne	Painter and paperhanger	1986-1988	7,069	1,765
Foster, Brett Michael	Gisborne	Forestry contractor	1988	2,620	650
Foster, Noel Arthur	Gisborne	Forestry contractor	1988	2,620	650
Hagen, Albert Fred	Gisborne	Restaurateur	1988	1,306	320
Hagen, Tera Ann	Gisborne	Restaurateur	1988	1,306	320
James, Gregory Paul	Gisborne	Fisherman	1986-1988	2,430	1,225
Williamson, Rex	Gisborne	Outboard motor mechanic	1988, 1989	1,019	255
<i>Hamilton</i>					
Burgess, Wini	Tokoroa	Logging contractor	1988	1,335	330
Creon Impex Ltd.	Hamilton	Importers	1988	4,875	1,200
Daleton House (1984) Ltd.	Hamilton	Jewellers	1988	1,867	932
Fischer, Harold Brian	Cambridge	Farmer/horse breeder	1987, 1988	802	190
Healey Holdings Ltd.	Hamilton	Motor vehicle garage	1988	3,634	900
Holmes, Dennis Malcolm	Cambridge	Architect	1988	1,262	310
C. R. Loader (1983) Ltd.	Hamilton	Repossession company	1987, 1988	10,284	2,550
Neilson, Noel John (in relation to Waikato Blasting & Painting Services Ltd.)	Takanini (formerly of Hamilton)	Managing director	1987, 1988	4,272	1,050
Owen Glynn Contractors Ltd.	Matamata	Cartage contractors	1988	5,592	1,390
I. & C. Patterson Enterprises Ltd.	Tokoroa	Mechanical repairers	1988	1,715	425
Patterson, Ian Murray (in relation to I. & C. Patterson Enterprises Ltd.)	Tokoroa	Company director	1988	1,715	425
Pattison Jewellers & Gift Centre Ltd.	Morrinsville	Jewellery and giftware retailers	1988	790	170
Perini, Joanne Heather	Hamilton	Burgar bar operators	1988	1,250	315
Price's Nurseries Ltd.	Hamilton	Nursery	1987, 1988	5,464	1,380
Roberts, Diana Kay	Hamilton	Manufacturer	1988	546	130
Roberts, Graham John	Hamilton	Manufacturer	1988	546	130
Somervell, Aileen	Cambridge	Horse trainer	1988	1,667	420
Somervell, Lee William	Cambridge	Horse trainer	1988	1,667	420
Sycamore, Raymond Earl	Tirau	Logging contractor	1987, 1988	6,193	1,555
Ultrasonic Enterprises Ltd.	Hamilton	Nightclub operators	1988	5,222	1,300
Whalen Enterprises Ltd.	Horotiu	Dairy and takeaway operator	1987, 1988	1,520	375
Wootton, Helen Jane	Huntly	Refuse collectors/haulage contractors	1988	2,130	520
Wootton, Leslie	Huntly	Refuse collectors/haulage contractors	1988	2,130	520
<i>Napier</i>					
Ade Products Ltd.	Napier	Engineers	1987	299	75
Adzed Handcarved & Hewn Furniture New Zealand Ltd.	Napier	Furniture manufacturers	1988	1,877	470
Athea, Brian Roy	Napier	Antique dealer	1988	339	170
Bunn, Kristina Elizabeth	Hastings	Florist	1988	365	185
Bunn, Nigel Paul Gresham	Hastings	Carpet layer	1988	478	120
Chong, Alison Ruth	Napier	Restaurateur	1988	387	90
Daecol Distributors Ltd.	Napier	Wholesale distributors/manufacturers	1988	2,028	500
Flight Care Ltd.	Feilding	Aircraft engineers	1988	12,752	3,170
Gempton, Shirley Ann	Napier	Coffee lounge proprietress	1988	1,082	260
Harris, Mary Priscilla	Takapau	Sheep/cattle farmer	1986-1988	3,769	506
Harris, Neil Reginald	Takapau	Sheep/cattle farmer	1986-1988	3,769	506
Harrison, Kelvin Owen	Hastings	Gardener	1988	1,955	490
Hodgkinson, Richard William	Hastings	Orchardist	1987	2,582	400
Kake, Ioane, (also known as Kake, John)	Hastings	Orchard contractor	1988	3,882	1,940
Kevin McCarthy & Associates Ltd.	Hastings	Computer management and marketing consultants	1989	1,723	430
J. M. & C. B. McGlinchey Ltd.	Hastings	Restaurateurs	1988	4,668	1,163
McGowan Trading Company Ltd.	Havelock North	Foodmarket	1988	580	270

## 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
				\$	\$
McKie Agencies Ltd.	Napier	Variety store	1988	163	40
Smith, Gail Rosemary	Napier	Lunch bar proprietress	1988	202	50
Tip Top Laundry & Dry-Cleaning (1987) Ltd.	Hastings	Laundry and dry cleaners	1988, 1989	7,267	1,820
Twin City Travel Ltd.	Huntly	Travel agents	1988	701	170
Waipawa Piggeries Ltd.	Waipawa	Piggeries	1988	351	90
Watermark Investments Ltd.	Napier	Marketing	1988	2,489	620
T A Wood Ltd.	Napier	Building constructors	1988	2,161	535
R F Wooffindin Ltd.	Napier	Wool blenders	1987	2,283	570
<i>New Plymouth</i>					
Buchanan, Gregory Ross	Strathmore	Farmer	1987	1,144	343
Buchanan, Rodney Nell	Strathmore	Farmer	1987	1,144	343
Gower, Lucinda Mary	New Plymouth	Suntan and beauty clinic proprietress	1988	383	190
E. O. & L. Morgan Ltd.	New Plymouth	Dairy proprietor	1987, 1988	4,719	1,175
Potroz, Margaret Ed	New Plymouth	Boutique proprietress	1988	892	215
<i>Rotorua</i>					
Bayly, Anthony John	Rotorua	Nurseryman	1988	2,463	350
Fleur International Orchid Gardens Ltd.	Rotorua	Grower and exporter	1988	13,593	3,400
Fraser, Peter Lovat	Rotorua	Farmer	1988	677	170
Hakopa, Tawiri William (in relation to Tongariro Engineering Ltd.)	Taupo	Company director	1988	5,161	600
Hamurana Park Ltd.	Rotorua	Tourist park operator	1987, 1988	4,202	1,050
Henderson, Patrick William	Turangi	Forestry pruner	1988	2,713	670
Hollows, Colin Joseph (in relation to Kimi-Ora Trust)	Rotorua	Trustee	1987, 1988	8,276	2,260
Press, William James	Taupo	Builder	1987	696	170
Tongariro Engineering Ltd.	Taupo	Engineers	1988	5,161	600
<i>Tauranga</i>					
Reid, Pamela Dorothy	Maketu	Dairy proprietor	1988	1,492	370
Bay Game Distributors Ltd.	Opotiki	Game meat distributors	1988	1,083	270
<i>Te Aroha</i>					
Lichtwark, John Robert	Te Aroha	Builder	1987, 1988	1,987	495
<b>Central Region</b>					
<i>Masterton</i>					
Astral Print Ltd. (trading as Roydhouse Print 1986)	Carterton	Printers	1988, 1989	2,569	641
Clapham, John Patrick	Masterton	Barrister and solicitor	1988	356	89
Daniell, Michael Eglesfield	Masterton	Farmer	1988	1,042	260
Fletcher, Evelyn Suzanne	Greytown	Farmer and carrier	1988, 1989	556	135
Fletcher, Roy Ronald	Greytown	Farmer and carrier	1988, 1989	556	135
Jensen, Virginia Georgia	Masterton	Clothing manufacturer	1989	1,214	302
New Zealand Food Driers	Greytown	Food driers	1987	9,338	2,330
Planco Homes Ltd.	Masterton	Building company	1988	2,121	1,060
M. D. Smith Contractors Ltd.	Carterton	Painter and silviculturalist	1988	2,541	625
Smith, Michael David	Carterton	Painter and silviculturalist	1988	2,647	660
Softwood Product Wairarapa Ltd.	Masterton	Sawmill operators	1988, 1989	6,415	1,600
Tait, Kay Elizabeth	Masterton	Commercial cleaner	1988	1,159	290
Tait, John Erland	Masterton	Commercial cleaner	1988	1,159	290
Tankersley, Gavin John	Masterton	Farmer	1988	178	44
Wairarapa Sight and Sound Ltd.	Masterton	Video rentals	1988	5,207	1,630
<i>Palmerston North</i>					
Brooker, Murray Arthur	Palmerston North	Commercial cleaner	1988	910	240
Cooper, Simon	Woodville	Cabinet maker	1988	3,436	860
Joe and Gaye Pape Investments Ltd.	Levin	Cake and coffee house	1988	8,051	2,000
Larkin, Wiremu	Rangiotu	Farm/forestry contractor	1987	878	220
Wood, Roger Allan	Kimbolton	Farmer	1988	360	90
<i>Wanganui</i>					
Clark, Ross David	Wanganui	Plumber and stevedore	1988	3,501	870
Fraser, Michael Murray	Ohakune	Farmer	1987	1,229	155
Fraser, Rachael Mary	Ohakune	Farmer	1987	1,229	155
Gilbertson, David Ronald	Wanganui	Importer/exporter	1988	1,962	490
Jaquery, Trevor Stephen	Wanganui	Doctor	1988	375	90
Kirkby, Kim Allen	Turangi	Builder	1987	2,215	550
Moffett, James Murray	Marton	Builder	1988	576	435
Penrod (Department Stores) Ltd.	Wanganui	Department store	1988	21,754	5,400

## 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
				\$	\$
Penrod (Home Pizza Delivery) Ltd.	Wanganui	Pizza delivery service	1987, 1988	34,081	12,960
Soler, Trevor John	Pipiriki	Farmer	1987, 1988	3,373	825
Springer, Murray John	Wanganui	Fish and chip retailer	1988	417	105
Wilson, Graeme Russell	Wanganui	Dairy proprietor	1988	189	25
Wilson, Noeline Stella	Wanganui	Dairy proprietor	1988	189	25
<i>Wellington</i>					
Bill Cargill Ltd.	Petone	Building contractor	1988	2,063	510
Etridge, Christine Julie	Petone	Vinyl repairer	1988	311	80
Etridge, Richard Sydney	Petone	Vinyl repairer	1988	311	80
Firth Construction Ltd.	Wellington	Building construction	1986, 1987	19,197	1,800
Herewini, Shirley Yvonne	Manor Park	TAB agent	1988	717	180
Holmwood, Michael Alan	Avalon	Painter	1988	5,351	2,650
Hornibrook, Jeremy	Lower Hutt	Medical practitioner	1988	316	80
Household Meats Ltd.	Lower Hutt	Butchery	1989	2,881	430
Hurcomb Engineering	Porirua	Engineers	1988	420	210
Hutt Labour Hire Ltd.	Petone	Labour pool services	1989	7,075	1,770
Infotel Information Service Ltd.	Petone	Information suppliers	198	718	180
Kerr, Donna Jean	Kowhai Park	Taxi proprietor	1988	3,149	470
King, Peter Thomas	Paraparaumu	Panelbeater	1988	860	210
Knapp Auto Electrical	Lower Hutt	Automotive electrical services	1987	5,242	2,620
Knight, Michael Blair	Island Bay	Builder	1988	6,749	3,370
Link Tech Ltd.	Ngauranga	Computer cable manufacturer	1988, 1989	2,397	240
Lintern, Donald Harvey	Newtown	Motor vehicle repairer	1988	1,568	250
Low, Hue	Linden	Fruiterer	1987, 1988	435	410
Lynn, April Frances	Newlands	Clothing retailer	1988	2,969	740
McConnell, John Donald	Otaihanga	Furniture manufacturer	1988	3,663	920
McMillan, Elizabeth Eileen	Whitby	Hairdresser	1988	1,873	470
Maidstone Mall Jewellers (1980) Ltd.	Upper Hutt	Jewellers	1988, 1989	2,139	730
Mandarin Restaurant Ltd.	Wellington	Restaurant	1988	3,890	980
Manson Transport Ltd.	Seaview	General carriers	1988	7,939	1,980
Mitchell A E Ltd.	Paraparaumu	Builder	1988	3,570	1,780
Ngaio Plumbers (1985) Ltd.	Wadestown	Plumbers	1988	6,366	1,580
Nightingill, John Alan	Petone	Cleaner	1988	2,072	210
Oriental Arts and Crafts Centre Ltd.	Wellington	Arts and crafts retailing	1988	1,624	240
Paima, Barry Kumar	Wellington	Photographer	1987, 1988	1,536	380
Paul, Robyn Joyanne	Wellington	Milk vendor	1987	148	150
Pilcher Upholstery Ltd.	Paraparaumu	Upholsterer	1987	314	310
Price, Peter Robert James	Wainuiomata	Labourer/cleaner	1988, 1989	2,762	790
Rem-Lap Metal Spinning Service Ltd.	Miramar	Metal spinning	1988	441	40
Renita Clothing Company Ltd.	Wellington	Clothing manufacturer	1987	6,166	1,540
Ruddenklau, Janet	Wellington	Caterer	1988	72	40
Ruddenklau, Michael George	Wellington	Caterer	1988	72	40
South Pacific Building Services Ltd.	Lower Hutt	Roofing contractors	1987, 1988	8,586	2,120
<b>Southern Region</b>					
<i>Blenheim</i>					
Mallinson, Edward James	Blenheim	Television servicing	1987, 1988	117	27
Mallinson, Jennifer Anne	Blenheim	Television servicing	1987, 1988	117	27
Delta Coachlines Ltd.	Blenheim	Transport operator	1988	5,225	1,380
<i>Christchurch</i>					
Bailey, Wayne Francis (in relation to Regency Aluminium Ltd.)	Christchurch	Managing director	1987, 1988	22,857	5,690
Barker, Nicholas Alwyn Keith	Christchurch	Panelbeater	1987	2,820	400
Bate, Kenneth (in relation to Bearing Supplies Ltd. (in liquidation))	Christchurch	Company manager	1987, 1988	13,124	3,278
Cane Furniture Manufacturers Ltd.	Christchurch	Furniture manufacturers	1988	2,305	314
Carney, Winston Raynor	Christchurch	Panelbeater	1988, 1989	1,364	680
Clancy, Donald John	Christchurch	Panelbeater	1988	3,618	904
Dawe, Susan Joan	Christchurch	Restaurateur	1987, 1988	9,131	2,280
Emms & Legros Ltd.	Christchurch	Printers	1988	1,827	455
Gosling, David Walter	Christchurch	Rest home proprietor	1988	5,148	643
Gosling, Margaret Anne	Christchurch	Rest home proprietor	1988	5,148	643
Hornby Construction Ltd. (formerly Aabaas Brothers Ltd.)	Christchurch	Manufacturing welders	1988	2,032	500
Kaef Products Ltd.	Christchurch	Canvas goods manufacturer	1988	2,641	645

## 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
				\$	\$
Ken Tech Construction & Development Ltd. (in liquidation)	Christchurch	Construction and development	1988	4,007	1,000
Ma, Delia	Christchurch	Baker	1988	937	233
McDonald, Rodney John	Christchurch	Proprietor	1987, 1988	13,031	3,255
Morland Motorcycles Ltd.	Rangiora	Motorcycle sales/repairs	1988	934	235
Morland, Thomas Anthony (in relation to Tom Morland Ltd.)	Christchurch	Company director	1988	1,707	410
Murphy, Paul James	Christchurch	Butcher	1987, 1988	2,411	585
Neame, Clifford Gordon	Christchurch	Taxi proprietor	1987	661	163
Saunderson, Stephen Brent (in relation to Cane Furniture Manufacturers Ltd.)	Christchurch	Company manager	1988	2,305	103
Shand, Robert Berkley	Christchurch	Restaurateur	1987, 1988	3,790	948
Smith, Murray Ernest	Christchurch	Panelbeater/paint sprayer	1987, 1988	938	225
Still Life Framing Company Ltd.	Christchurch	Picture framers	1988	2,191	540
Stringer, William Grant	Rangiora	Hotelier	1987, 1988	14,978	650
Tekram Agencies Ltd.	Christchurch	Importers/distributors of musical instruments	1987, 1988	1,339	334
Thompson, Nora	Christchurch	Lingerie/marital aids	1987, 1988	7,932	1,975
Tom Morland Ltd.	Christchurch	Car builders	1988	1,707	410
Westenra, John Parker	Christchurch	Fish shop proprietor	1988	440	105
Whelan, Jane Marie	Christchurch	Clothing/jewellery retailer	1988	490	240
Whiten, David Stephen (in relation to Cane Furniture Manufacturers Ltd.)	Christchurch	Company manager	1988	2,305	103
Williams White Dove Ltd.	Christchurch	Whiteware retailer	1988	616	150
G L Woods and Co. Ltd.	Christchurch	Amusement parlour	1987	770	195
Woods, Gordon Leonard (in relation to G L Woods and Co. Ltd.)	Ashburton	Managing director	1987	770	195
Yardleys Bakery Ltd.	Christchurch	Bakery	1987, 1988	19,227	1,900
<i>Dunedin</i>					
Henry, Geoffrey Allan	Dunedin	Garage proprietor	1988	3,297	3,270
<i>Greymouth</i>					
Burden, David John	Kowhitirangi	Dairy farmer	1988	510	128
Burden, Verna Joyce	Kowhitirangi	Dairy farmer	1988	510	127
Hampson, Francis Leonard	Reefton	Builder	1989	345	100
Lindbom, Margaret Claire	Greymouth	Locksmith/hardware	1989	520	260
Lindbom, Robert Mark	Greymouth	Locksmith/hardware	1989	520	260
Routhan, John Edward Spencer	Hokitika	Cartage contractor	1988	661	100
Scarlett, Jean Therese	Karamea	Dairy farmer	1988	75	34
Scarlett, Wilfred George Charles	Karamea	Dairy farmer	1988	188	85
Scarlett, William Anthony	Karamea	Dairy farmer	1988	112	51
Scarlett, Yvonne Faye	Westport	Grocer	1988	1,210	325
L G Wisdom Building Co. Ltd	Greymouth	Builder	1988	173	100
<i>Invercargill</i>					
Bell, Athol Hirst	Invercargill	Second hand dealer	1988	597	295
Invercargill Bulk Foods (1983) Ltd.	Invercargill	Grocery retailers	1988	236	59
Van Hattum, Gaile Daphne	Queenstown	Beauty therapist	1988	634	634
Wyatt, William Joseph	Invercargill	Second hand dealer	1988	-	-
<i>Nelson</i>					
Allsop, Douglas Rodney	Nelson	Aluminium joiner	1988	2,513	373
Jimmink Distributors Ltd.	Nelson	Food processor	1987, 1988	1,758	695
Mike Wells Ltd.	Motueka	Plumber	1987, 1988	3,449	1,720
Rountree, Lester Michael	Lower Moutere	Timber mill operator	1988	1,279	290
Watson, Dennis Daniel	Nelson	Antique furniture restorer	1988	332	80
<i>Timaru</i>					
Anderson, Patricia Merle	Ashburton (formerly of Timaru)	Laundrette proprietress	1988	659	165
Aorangi Taverns Ltd.	Timaru	Tavern proprietor	1988	1,384	140
Broadhead, Michael Joseph	Timaru	Restaurant proprietor	1988, 1989	247	63
Good Earth Marketing Corporation Ltd.	Timaru	Confectionery retailer	1988	472	235
Hooper, Charles Francis	Timaru	Motel proprietor	1988	649	90
Innes, James Ian Stanley	Fairlie	Livestock farmer	1988	22,237	2,230
Kace Enterprises Ltd.	Lake Tekapo	Restaurant proprietor	1988	389	90
Milne, Paul Lawrence	Timaru	Licensed restaurant proprietor	1988	2,199	550
Mt Hutt Country Club Ltd.	Methven	Licensed hotel proprietor	1988, 1989	3,445	860
Robertson Machinery (1984) Ltd.	Hinds	Agricultural machinery manufacturer	1988, 1989	2,644	665

## 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
				\$	\$
Smeath, Ian Leslie	Tinwald	Restaurant/takeaway bar proprietor	1988, 1989	550	130
Smeath, Patricia Mary	Tinwald	Restaurant/takeaway bar proprietor	1988, 1989	550	130
Smith, Christina Dawn	Timaru	Restaurant proprietress	1988, 1989	247	62
Talbot, Wayne Stewart	Tinwald	Logging contractor	1988, 1989	2,710	680
Waimate Small Enterprises Development Co-operative Ltd.	Waimate	Manufacturers	1989	564	140

## Schedule V

PERSONS WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 37(o) OF THE INCOME TAX ACT 1976 FOR ATTEMPTING TO OBTAIN A FALSE REFUND OF FAMILY SUPPORT CREDIT OR TAX OR UNDER SECTION 420 OF THE INCOME TAX ACT 1976 FOR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF INCOME TAX IN RELATION TO FAMILY SUPPORT CREDIT OF TAX.

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred†	Amount of Tax Involved in Offence(s)†	Amount of Penal Tax Imposed
				\$	\$
<i>Masterton</i>					
Hann, Kay Elizabeth	Bulls	Sewer/picker	1987	300	300
Hann, Maurice Charles	Bulls	Airman	1987	312	300

†The information in Columns (4) and (5) refers solely to the particular year or years for which penal tax was imposed.

